



SOUTHERN UNIVERSITY  
 NATIONWIDE CAMPS  
 SCHEDULE OF EXPEDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDING JUNE 30, 1997

FEDERAL GRANTOR	PROGRAM NAME	FEDERAL OFFICER	POST-THROUGH ENTRY'S NUMBER	AWARD ID NUMBER	AWARD PERIOD	EXPEDITURE
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**CALIFORNIA STATE UNIVERSITY  
 TECHNOLOGICAL INSTITUTE**

NSF	SPACE TECHNOLOGY DEVELOPMENT	ALLEN	NA-1100	91491	8/1/91-8/31/92	1,000
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**TROLL NATIONAL AEROSPACE AND SPACE ADMINISTRATION**

**NATIONAL SCIENCE FOUNDATION**

**NSF AWARD**

NSF	ALLIANCE/INSIDERS/ARTISTS	ALLEN	NA	980-91029	8/1/95-8/31/96	50,000
NSF	TRM TRM/TEAM - ENGINEERING	ALLEN	NA	980-91081	8/1/95-8/31/96	8,400
NSF	RECOGNIZING ACADEMIC ACHIEVEMENT	ALLEN	NA	980-91078	8/1/94-8/31/95	20,000
NSF	TRAILBLAZERS OF GREAT IDEAS	ALLEN	NA	970-92044	8/1/94-8/31/95	800
NSF	INTERNET-CAMPUS COORDINATION	ALLEN	NA	94-482-83000	8/1/91	5,110
NSF	INTERNET-ADMINISTRATION	ALLEN	NA	94-482-83000	8/1/91	8,000
NSF	NSF, SPACE/TELECOM TOGETHER	ALLEN	NA	94-482-83000	8/1/91	8,000
NSF	TRAILBLAZERS OF GREAT IDEAS	ALLEN	NA	980-91080	8/1/95-8/31/96	5,000
NSF	INTERDISCIPLINARY INITIATIVES	ALLEN	NA	980-91080	8/1/95-8/31/96	5,000
NSF	INSIDERS IN TECHNOLOGY	ALLEN	NA	980-91081	8/1/95-8/31/96	50,000



NORTHERN UNIVERSITY  
 EASTON, ILLINOIS CAMPUS  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1987**

FEDERAL CANTON	FEDERAL NAME	FEDERAL CTRAL NO.	FOR-YEAR'S EXHIBIT'S NUMBER	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
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**U.S. DEPARTMENT OF THE INTERIOR**

**EXHIBIT AWARD**

EXHIBIT	WILLIAMS RESEARCH	2488	004	10149211 0000	07/01-06/30/87	2100
	TOTAL U.S. DEPARTMENT OF THE INTERIOR					2100

**U.S. DEPARTMENT OF TRANSPORTATION**

**EXHIBIT AWARD**

TRAMP	RESEARCHER (RCS) FELLOW	2482	004	00010010-0002	06/01-06/30/87	2482
TRAMP	RESEARCHER (RCS) RESEARCH	2482	004	00010010-0004	06/01-06/30/87	2482
TRAMP	RESEARCHER (RCS) RESEARCH	2482	004	00010010-0005	06/01-06/30/87	2482
TRAMP	RESEARCHER (RCS) RESEARCH	2482	004	00010010-0006	06/01-06/30/87	2482
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION					9848

**GRANT THROUGH STATE THROUGH EXHIBIT  
 FEDERAL AWARD**

TRAMP	RESEARCHER (RCS) RESEARCH	2482	004	00010010-0001	06/01-06/30/87	2482
	TOTAL U.S. DEPARTMENT OF TRANSPORTATION					2482

**SOUTHERN UNIVERSITY  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1997**

FEDERAL GRANTEE	PROGRAM NAME	FEDERAL OFFICER'S NUMBER	FUND NUMBER	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
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**NATIONAL SCIENCE FOUNDATION**

NSA	COMPUTER AIDS & TRAINING	0486	NSA	NSA 95-000-0-0000	08/01/95-08/31/95	4,079
NSA	RESEARCH COMPUTE NETWORKS	0386	NSA	NSA 95-000-0-0000		0.00

**PHARMACEUTICAL RESEARCH AND DEVELOPMENT**

NSA	DEVELOPMENTAL RESEARCH	0390	NSA	NSA 95-000-0-0000	08/01/95-08/31/95	2,150
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**NSA NATIONAL SECURITY AGENCY**

**U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT**

NSA	HOUSING PROGRAMS	0411	NSA	NSA 95-000-0-0000	08/01/95-08/31/95	0.00
NSA	COMMUNITY DEVELOPMENT	0412	NSA	NSA 95-000-0-0000	08/01/95-08/31/95	0.00

**TOTAL OF DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

SOUTHERN UNIVERSITY  
NATION BUILDING CAMPAIGN  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1967**

FEDERAL CATEGORY	PROGRAM NAME	FEDERAL CFDA NO.	FACULTY/STUDENT ENTITIES NUMBER	AWARD NUMBER	AWARD PERIOD	EXPENDITURE	
<b>U.S. DEPARTMENT OF THE ARMY</b>							
<b>DIRECT AWARDS</b>							
ARMY	ENGINEERING STUDENTSHIP	0114	564	DA-014-004-001	08/01/65-07/31/67	97	
ARMY	POST CONSTRUCTION BOND	0114	564	DA-014-004-004	08/01/65-07/31/67	27,150	
<b>CONTRACT LABORATORY SERVICES</b>							
ARMY	COLLEGE FLOW EXPERIENS	0114	564	DA-014-004-007	01/01/65-08/31/67	495	
ARMY	TEMPERATURE & THERMAL ALLOW	0114	564	DA-014-004-007	08/01/65-07/31/67	3,461	
<b>TOTAL U.S. DEPARTMENT OF THE ARMY</b>							<b>30,653</b>
<b>U.S. DEPARTMENT OF THE NAVY</b>							
<b>RESEARCH AND DEVELOPMENT STUDIES</b>							
NAVY	POSTER, SOCIAL PROGRESS	1120	564	DA-1120-001-001	07/01/64-07/31/66	41,000	
NAVY	RELECTRICITY BATH, DEP	1120	564	DA-1120-001-001	04/01/64-03/31/66	28,251	
NAVY	MECHANICAL PROPERTY FRACURE	1120	564	DA-1120-001-001	08/01/64-07/31/66	89,072	
<b>TOTAL U.S. DEPARTMENT OF THE NAVY</b>							<b>158,323</b>
<b>U.S. DEPARTMENT OF THE AIR FORCE</b>							
<b>RESEARCH AND DEVELOPMENT STUDIES</b>							
AIR FORCE	COMPARATIVE STUDY LAMINATE	1120	564	DA-1120-001-001	04/01/64-03/31/67	6,027	
AIR FORCE	APPROXIMATE EXPONENTIAL	1120	564	DA-1120-001-001	04/01/64-03/31/67	11,366	
AIR FORCE	MULTI-MATERIAL PROPERTY	1120	564	DA-1120-001-001	04/01/64-03/31/67	5,222	
<b>TOTAL U.S. DEPARTMENT OF THE AIR FORCE</b>							<b>22,615</b>





SOUTHERN UNIVERSITY  
 BOARD AND VOTING ADMINISTRATOR  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1987

FEDERAL GRANTOR	PROGRAM NAME	FEDERAL CFDA NO.	COMMERCE ENTITY NUMBER	FUND NUMBER	FUND PROJECT	ORGANIZATION
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**U.S. DEPARTMENT OF ENERGY**

**CONTRACTS**

048	CTR FOR WIND ENERGY	49 000	742	007044-0-0000	PRODUCTION	\$ 1,000,000
048	CONTRACT LABORER	49 000	742	007044-0-0000	PRODUCTION	10,000
078	CONTRACT LABORER	49 000	742	007044-0-0000	PRODUCTION	20,000
						<u>1,030,000</u>

**STATE COLLEGE OF AGRICULTURE**

**TOTAL FEDERAL EXPENDITURES**

\$ 1,050,000

**SOUTHERN UNIVERSITY  
BOARD AND SYSTEMS ASSOCIATION  
SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 1997**

FEDERAL CLUSTER	PROGRAM NAME	FEDERAL CFDA NO.	FEDERAL ENTITY NUMBER	FEDERAL ELEMENTS	FEDERAL PERIOD	EXPLANATIONS
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**U.S. DEPT. OF AGRICULTURE - FOOD ASSISTANCE**

**CHILDREN**

5800	CHILDREN'S EDUCATIONAL DEV.	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	PRENATAL CARE	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	CHILD ABUSE PREVENTION	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	CHILD ABUSE TREAT.	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	CHILDREN'S EDUCATION	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	CHILDREN'S EDUCATION	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION
5800	CHILDREN'S EDUCATION	1000	00	EDUCATIONAL	EDUCATIONAL	EDUCATION

**TECHNOLOGICAL ASSISTANCE**

5800	TECHNOLOGICAL ASSISTANCE	1000	00	TECHNOLOGICAL	TECHNOLOGICAL	TECHNOLOGICAL
5800	TECHNOLOGICAL ASSISTANCE	1000	00	TECHNOLOGICAL	TECHNOLOGICAL	TECHNOLOGICAL

**STATE DEPT. OF HEALTH AND HUMAN SERVICES - EMPLOYMENT**

**U.S. DEPARTMENT OF JUSTICE**

**CRIMINAL**

5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE
5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE
5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE
5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE
5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE
5800	CRIMINAL JUSTICE TRAINING	1000	00	CRIMINAL JUSTICE	CRIMINAL JUSTICE	CRIMINAL JUSTICE

**STATE DEPT. OF HEALTH AND HUMAN SERVICES - EMPLOYMENT**

5800	EMPLOYMENT TRAINING ASSISTANCE	1000	00	EMPLOYMENT TRAINING	EMPLOYMENT TRAINING	EMPLOYMENT TRAINING
5800	EMPLOYMENT TRAINING ASSISTANCE	1000	00	EMPLOYMENT TRAINING	EMPLOYMENT TRAINING	EMPLOYMENT TRAINING

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF  
FEDERAL FINANCIAL ASSISTANCE**

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Dr. Leon Turner, II, President  
Southern University System  
Baton Rouge, Louisiana 70803

In our opinion, the accompanying Schedules of Expenditures of Federal Awards of the Southern University System presents fairly, in all material respects, the expenditures of Federal awards for the year ended June 30, 1997 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 14, 1997 on our consideration of the Southern University System's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the Schedule of Expenditures of Federal Awards taken as a whole. The supplementary data included in this report is presented for the purposes of additional analyses and is not a required part of the Schedule of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedule of Expenditures of Federal Awards and, in our opinion is fairly stated in all material respects in relation to the Schedule of Expenditures of Federal Awards taken as a whole.

*Bruno & Tervalon*  
**BRUNO & TERVALÓN**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**November 14, 1997**

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF  
FEDERAL FINANCIAL ASSISTANCE**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

We have audited the accompanying Schedules of Expenditures of Federal Awards of the Southern University System for the year ended June 30, 1997. The Schedules of Expenditures of Federal Awards is the responsibility of the management of the Southern University System. Our responsibility is to express an opinion on the Schedules of Expenditures of Federal Awards based on our audit. The accompanying Schedule of Expenditures of Federal Awards is not a part of the University's component unit financial statements for the year ended June 30, 1997. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards - Standards for Audits of Governmental Organizations, Programs, Activities and Functions, issued by the U. S. General Accounting Office and the provisions of OMB Circular A-133. These standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of Federal Awards is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the Schedules of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Expenditures of Federal Awards. We believe that our audit provides a reasonable basis for our opinion.

SOUTHERN UNIVERSITY SYSTEM  
TABLE OF CONTENTS  
(CONTINUED)

	<u>PAGE</u>
SCHEDULES OF OTHER EXPENDITURES - FOR THE YEAR ENDED JUNE 30, 1997:	
<u>SCHEDULE</u>	<u>CAMPUS</u>
XIII	BOARD AND SYSTEM ADMINISTRATION .....
XIV	BAFON BOULE .....
XV	NEW ORLEANS .....
XVI	SHREVEPORT-BOSSIER CITY .....
	47
	48
	49
	50
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS .....	
	51
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 ....	
	56
REGULATORY COMPLIANCE TEST RESULTS - OUTSIDE SERVICE CENTER .....	
	59
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	
	60
EXIT CONFERENCE .....	
	70
AUDIT INFORMATION SCHEDULE .....	
	71

**SOUTHERN UNIVERSITY SYSTEM**

**TABLE OF CONTENTS**

		<b>PAGE</b>
<b>INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS .....</b>		<b>1</b>
<b>SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 1997:</b>		
<b>BOARD AND SYSTEM ADMINISTRATION .....</b>		<b>3</b>
<b>BATON ROUGE CAMPUS .....</b>		<b>5</b>
<b>NEW ORLEANS CAMPUS .....</b>		<b>17</b>
<b>SHREVEPORT-BOSSIER CITY CAMPUS .....</b>		<b>21</b>
<b>NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS .....</b>		<b>22</b>
<b>SUPPLEMENTARY DATA</b>		
<b>SCHEDULES OF INTER-AGENCY FEDERAL FUND TENDERS FOR THE YEAR ENDED JUNE 30, 1997:</b>		
<b>SCHEDULE</b>	<b>CAMPUS</b>	
I	BOARD AND SYSTEM ADMINISTRATION .....	33
II	BATON ROUGE .....	36
III	NEW ORLEANS .....	37
IV	SHREVEPORT-BOSSIER CITY .....	38
<b>SCHEDULES OF DISCLOSURES FOR FEDERAL ASSISTED LOANS FOR THE YEAR ENDED JUNE 30, 1997:</b>		
<b>SCHEDULE</b>	<b>CAMPUS</b>	
V	BOARD AND SYSTEM ADMINISTRATION .....	39
VI	BATON ROUGE .....	40
VII	NEW ORLEANS .....	41
VIII	SHREVEPORT-BOSSIER CITY .....	42
<b>SCHEDULES OF FIXED-PRICE CONTRACTS FOR THE YEAR ENDED JUNE 30, 1997:</b>		
<b>SCHEDULE</b>	<b>CAMPUS</b>	
IX	BOARD AND SYSTEM ADMINISTRATION .....	43
X	BATON ROUGE .....	44
XI	NEW ORLEANS .....	45
XII	SHREVEPORT-BOSSIER CITY .....	46

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**SOUTHERN UNIVERSITY SYSTEM**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: **DEC 10 1988**  
**FEDERAL GRANTS**

**FINANCIAL AND COMPLIANCE AUDIT  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 1987**

**SOUTHERN UNIVERSITY SYSTEM  
AUDIT INFORMATION SCHEDULE**

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**Lead Auditor:** Bruno & Tervalon  
Certified Public Accountants  
Michael B. Bruno, CPA, Managing Partner  
Edward Phillips, Senior Manager

**Telephone Number:** (504) 482-8753

**License Number:** 11218

The audit field work was performed between May 19, 1997 and November 14, 1997 at the institution's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY</u>
Baton Rouge	Main Campus
New Orleans	Branch Campus
Shreveport-Monroe City	Branch Campus

**Institution's Accrediting Organization:**

Southern Association of Colleges and Schools,  
and  
The National Council for Accreditation of Teacher Education.

**The institution utilizes a SFA servicer:**

Mastercard Technologies, Inc.  
Post Office Box 1501  
Winston-Salem, North Carolina

**The following functions are provided by this SFA servicer:**

1. Billing Students - Perkins Loans
2. Collection of Loan principal and interest - Perkins Loans
3. Processing of cancellations and delinquencies - Perkins Loans

A review of the servicer's internal control structure was performed by the service herein's independent public accountant.

**Records for the accounting and administration of the SFA program are located at:**

Baton Rouge Campus:	Baton Rouge, Louisiana
New Orleans Campus:	4450 Press Drive New Orleans, Louisiana
Shreveport- Monroe City Campus:	1850 Martin Luther King Drive Shreveport, Louisiana

**SOUTHERN UNIVERSITY SYSTEM  
EXIT CONFERENCE**

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An exit conference was held on November 24, 1997 with representatives of the University. Those individuals participating were as follows:

**SOUTHERN UNIVERSITY SYSTEM**

Mr. Edward S. Jackson	-- Executive Vice President & Provost
Mr. Toler E. White	-- Vice President Finance & Comptroller
Mr. Ralph Slaughter	-- Deputy Vice President Finance & Comptroller
Ms. Gloria Thompson	-- Internal Auditor
Mr. Flanders McMillan, Jr.	-- Associate Comptroller
Ms. Genevieve Bennett	-- Director of Accounting Services
Ms. Debra L. Ephron	-- Financial Aid Internal Auditor SUSS
Ms. Robyn Merrick	-- Policy Development Coordinator
Ms. Margaret S. Ambrose	-- Executive Assistant to the Chancellor
Ms. Demetria George	-- Bursar
Mr. Herbert Dixon	-- Budget Officer
Ms. Barbara Shaffer	-- Assistant Director-Financial Aid
Mr. Julian Robinson	-- Vice Chancellor of Administration SUSS
Ms. Devula Shorty	-- Director-Financial Aid - SUSS
Mr. Clio Carroll	-- Registrar - SUSS
Mr. Gerald Williams	-- Comptroller - SUSS
Dr. Jerome Greene	-- Chancellor - SUSS
Mr. Benjamin Fugh	-- Vice Chancellor of Administration SUSS
Mr. Sam Gilliam	-- Vice Chancellor Student Affairs - SUSS
Mr. Bobby Gray	-- Financial Accountant - SUSS

**BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS**

Mr. Michael E. Bruno, CPA	-- Managing Partner
Mr. Edward Phillips, Jr.	-- Senior Manager
Ms. Dennis Scott, CPA	-- Audit Senior
Mr. Ross Bruno	-- Audit Senior

*Bruno & Tervalon*

**BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS**

November 14, 1997

**Bruno**

CERTIFIED PUBLIC ACCOUNTANTS

**& Tervalon**

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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**AUDIT FINDING REFERENCE NUMBER, CONTINUED**

97-04-Student Enrollment Status

**Recommendation**

We recommend that the University take immediate steps to ensure the noted conditions are corrected and additionally prevented in the future.

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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**AUDIT FINDING REFERENCE NUMBER, CONTINUED**

93-94-Student Enrollment Status

**Condition and Proactive**

We noted the following conditions during our audit of the FTFL Program:

- o For five (5) students out of twenty-nine (29) students tested, there was no documentation on file indicating that FTFL exit interviews were held prior to the time the student withdrew, graduated, enrolled less than half time or ceased to re-enroll;
- o For two (2) students out of ten (10) students tested, we noted that the University failed to notify leaders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR); and
- o For sixteen (16) students out of twenty-nine (29) students tested the University did not report the students enrollment status to the related loan leader.

**Cause**

The University has not adhered to established procedures with regard to reporting students' enrollment status.

**Questioned Costs**

For purposes of these conditions, we have not questioned any costs.

**Effect**

The University has not adhered to federal regulations which require that certain programmatic activities be performed.

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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AUDIT FINDING REFERENCE NUMBER, CONTINUED

97-04-Student Enrollment Status

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

FEDA TITLE AND NUMBER

84-052-Federal Family Education Loan Program (FFEL)

FEDERAL AWARD YEAR

June 30, 1997

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement Part 5 stipulates certain special tests and provisions that are required to be adhered to.

34 CFR 682.604(g) and 34 CFR Subpart C, 674.62(a), states that an institution must conduct an exit interview with each borrower shortly before the borrower ceases at least half-time study at the institution.

Per 34 CFR Subpart F Section 682.610(c)(2), the institution should promptly notify the lender when the institution discovers that a student who has received a Federal Family Education Loan has ceased to be enrolled on at least a half-time basis and it does not expect to submit, within the next sixty (60) days, its student confirmation report to the guarantee agency.

The Title IV FFEL regulations 34 CFR Subpart F Section 682.610(c)(1) state that upon receipt of a student confirmation report from any guarantee agency, a school shall accurately complete and return, that report to the guarantee agency.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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AUDIT FINDING REFERENCE NUMBER, CONTINUED

97-03-Aid Exceeded Documented Need

Cause

It appears that the University did not properly monitor the awarding and disbursing of financial aid to certain students.

Questioned Costs

For purpose of this condition, we have questioned costs totaling \$8,900.

Effect

The failure of the University to consider all available resources resulted in the over-awarding of financial aid.

Recommendation

We recommend that the University adhere to established procedures and ensure that the total financial aid received by students does not exceed their documented need.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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AUDIT FINDING REFERENCE NUMBER

87-03-Aid Exceeded Documented Need

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.063 - Federal Pell Grant Program (PELL)

CFDA 84.002 - Federal Family Education Loan Program (FFEL)

CFDA 84.003 - Federal Work-Study (PWS)

CFDA 84.009 - Federal Supplemental Educational Opportunity Grant Program (FSEOG)

FEDERAL AWARD YEAR

June 30, 1997

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

Title IV regulations, Section(s) 674.14(a)(1), 675.14(a)(1), and 676.14(a)(1), state that an institution may not award financial aid to a student if the aid, when combined with other resources, exceeds the student's financial need.

OMB Circular A-133 Compliance Supplement, Part 5, Section E (Eligibility) specifies that the annual award should be calculated based upon certain factors.

Condition and Prospective

During our audit we noted that four (4) students out of seventy (70) tested received financial aid in excess of their documented need.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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AUDIT FINDING REFERENCE NUMBER, CONTINUED

97-03-Student Enrollment Status

Recommendation

We recommend that the University take immediate steps to ensure the noted conditions are corrected and prevented in the future.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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**AUDIT FINDING REFERENCE NUMBER, CONTINUED**

97-02-Student Enrollment Status

**Conditions and Perspectives:**

We noted the following conditions during our audit of the FFEL Program:

- o For four (4) students out of twenty-four (24) students tested, there was no documentation on file indicating that FFEL exit interviews were held prior to the time the student withdrew, graduated, enrolled less than half time or ceased to re-enroll;
- o For four (4) students out of ten (10) students tested, the University failed to notify lenders of changes in students' enrollment status which occurred between the dates of submission of the Student Confirmation Report (SCR);
- o The enrollment status was not reported to the related loan lender for seven (7) students out of twenty-four (24) students tested; and
- o Two (2) SCRs for the Fall, 1996 and one (1) SCR for the Spring, 1997 was not returned to two (2) guarantor agencies out of two (2) tested in a timely manner.

**Cause:**

The University has not adhered to established procedures with regard to reporting students' enrollment status.

**Questioned Costs:**

For purposes of these conditions, we have not questioned any costs.

**Effect:**

The University has not adhered to federal regulations which require that certain programmatic activities be performed.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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**AUDIT FINDING REFERENCE NUMBER**

97-82-Student Enrollment Status

**FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION**

**CFDA TITLE AND NUMBER**

84.032 - Federal Family Education Loan Program (FFEL)

**FEDERAL AWARD YEAR**

June 30, 1997

**FEDERAL AGENCY**

Department of Education

**PASS-THROUGH ENTITY**

Not applicable

**Criteria**

OMB Circular A-133 Compliance Supplement Part 5 stipulates certain special tests and provisions that are required to be adhered to.

34 CFR 682.604(j) and 34 CFR Subpart C, 674.42(a), states that an institution must conduct an exit interview with each borrower shortly before the borrower ceases at least half-time study at the institution.

Per 34 CFR Subpart F Section 682.610(c)(2), the institution should promptly notify the lender when the institution discovers that a student who has received a Federal Family Education Loan has ceased to be enrolled on at least a half-time basis and it does not expect to submit, within the next sixty (60) days, its student confirmation report to the guarantee agency.

The Title IV FFEL regulations 34 CFR Subpart F Section 682.610(c)(1) state that upon receipt of a student confirmation report from any guarantee agency, a school shall accurately complete and return that report to the guarantee agency.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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AUXILIARY FINDING REFERENCE NUMBER, CONTINUED

97-01-Satisfactory Academic Progress

Case

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$25,000.

Effect

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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**AUDIT FINDING REFERENCE NUMBER**

97-01-Satisfactory Academic Progress

**FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION**

**CFDA TITLE AND NUMBER**

CFDA 84.063 - Federal Pell Grant Program (PELL)

CFDA 84.032 - Federal Family Education Loan Program (FFEL)

CFDA 84.003 - Federal Work Study (FWS)

CFDA 84.007 - Federal Supplemental Educational  
Opportunity Grant Program (PSEOG)

**FEDERAL AWARD YEAR**

June 30, 1997

**FEDERAL AGENCY**

Department of Education

**PASS-THROUGH ENTITY**

Not applicable

**Criteria**

Title IV regulations, 34 CFR Section 608.5(a) stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 3 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress.

**Condition and Perspective**

We noted during our audit that six (6) students out of seventy (70) tested were awarded and received financial aid, although the student did not meet the University's standards for achieving satisfactory academic progress.

**SOUTHERN UNIVERSITY SYSTEM  
REGULATORY COMPLIANCE TEST RESULTS  
OUTSIDE SERVICE CENTER**

The audit report for the outside service center contained several immaterial instances of non-compliance with regard to deficiencies in certain controls noted at the outside service center, which are not specifically applicable to the University.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

The following table includes data for all instances of noncompliance noted during the examination.

Finding #	I	II
Population	All loans whose grace period expired and whose first bill was generated during the 1997 fiscal year, a large population.	All new loans and advances issued and processed during the 1997 fiscal year, a large population.
Selected Sample	All loans	All loans
Instance of noncompliance	Statements generated in February for initial payment due dates in March are generated less than the required 30 days before the first payment due date. For all other months, billing statements are generated and sent to a subcontractor for printing and mailing 30 or 31 days, depending on the number of days in the month before the first payment due date. The subcontractor delivers the statements to the post office 18 or 20 days before the first payment due date.	For one loan in the sample, the borrower's enrollment start date and end date were not correctly re-entered into System III after the item was initially rejected and put on the daily edit listing. This item, along with the other loans appearing on the daily edit listing were deleted from the edit listing instead of being corrected. These data items are informational and did not affect the dollar amounts of the advances.
Criteria	28 CFR 474.41 requires the first billing to occur 30 days prior to the first payment due date.	28 CFR 474.19 requires that accurate records be maintained.
Effect	Accordingly, initial billing statements for all loans are sent 18 to 29 days before the payment due date, rather than 30.	The enrollment start and end date information was not entered correctly in the borrower's loan information.
Cause	One statement of condition. In addition, System III interprets 30 days to be equal to one month.	Items were improperly deleted from the edit listing due to human error.
Status	Subletters will begin generating the first bill at least 30 days prior to the due date.	This error has been corrected.
Was sample expanded?	No. This is a programmed procedure which treats all loans consistently, and this is not a material finding of noncompliance.	No. This is not a material finding of noncompliance. This is an isolated instance.
EPA's definition of material noncompliance	Noncompliance with regulations of a nature and frequency that would contradict management's assertions, while a matter of judgment, noncompliance impairing 1% or more of the dollar value of loans processed or 1% or more of required compliance activities may be material. This situation does not materially threaten a matter of due date to the borrower.	Noncompliance with regulations of a nature and frequency that would contradict management's assertions, while a matter of judgment, noncompliance impairing 1% or more of the dollar value of loans processed or 1% or more of required compliance activities may be material. It should be noted that customers are responsible for reviewing loan data.
Recommendation	Generate billing statements 30 days before the first payment due date.	Situation corrected, see notes.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(CONTINUED)

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Dr. Leon Yarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

Also, we noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal financial assistance programs that we do not consider to be material weaknesses.

This report is intended for the information of the President, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

November 14, 1997

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133  
(CONTINUED)

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Dr. Leon Terver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, except for the functions performed at the University contracted Outside Service Center in connection with processing transactions for the HOSL/Perkins program, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

For the internal control structure categories of the contracted Outside Service Center, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk. The other auditors' report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to these internal control structure policies and procedures established and maintained at the Outside Service Center.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(CONTINUED)

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Dr. Leon Turner, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997. However, the results of our auditing procedures disclosed instances of non-compliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs.

We did not audit the University's compliance with the regulations governing the administration of the NSDL/Perkins program as set forth in the Code of Federal Regulations CFR 34, Part 874. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The outside service center's compliance with the requirements governing the functions it performs for the University is audited by another auditor, whose report was furnished to us as of our report issuance date. Based on our review of the other auditor's report, we have determined that all of the compliance requirements included in the Student Financial Assistance Audit Guide that are applicable to the programs in which the University participates are addressed in either our report or the report of the other auditor. The audit report on the outside service center includes immaterial instances of non-compliance pertaining to services carried out for the University. The scope of our work was not sufficient to express, and we do not express, an opinion on the completeness of the findings. Information on the effect of the reported finding on the University's SFA programs is included in the accompanying schedule of regulatory compliance test results - outside service center.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133**

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Dr. Leon Turner, III, President  
Southern University System  
Baton Rouge, Louisiana 70803

**Compliance**

We have audited the compliance of the Southern University System (the University) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date. The University's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with these requirements.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
(CONTINUED)

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Dr. Leon Terver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

During our exit conference with management of the university, we discussed certain policy and procedural matters relating to Federal financial assistance programs that we do not consider to be material weaknesses.

This report is intended for the information of the President, management and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Bruno & Tervalon*  
BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

November 14, 1987

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
(CONTINUED)

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

For the internal control structure categories at the contracted outside service center, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk. The other auditor's report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to these internal control structure policies and procedures established and maintained at the outside service center.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Also, we noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS  
(CONTINUED)

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Dr. Leon Thayer, II, President  
Southern University System  
Baton Rouge, Louisiana 70822

We did not audit the University's compliance with the regulations governing the administration of the NSDL/Perkins program as set forth in the Code of Federal Regulations CFR 34, Part 674. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with these requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with these requirements.

The outside service center's compliance with the requirements governing the functions it performs for the University is audited by another auditor, whose report was furnished to us as of our report issuance date. Based on our review of the other auditor's report, we have determined that all of the compliance requirements included in the Student Financial Assistance Audit Guide that are applicable to the programs in which the University participates are addressed in either our report or the report of the other auditor. The audit report on the outside service center includes immaterial instances of non-compliance pertaining to services carried out for the University. The scope of our work was not sufficient to express, and we do not express, an opinion on the completeness of the findings. Information on the effect of the reported finding on the University's SPA program is included in the accompanying schedule of regulatory compliance test results - outside service center.

#### Internal Control over Financial Reporting

In planning and performing our audit, except for the functions performed at the University's contracted outside service center in connection with processing transactions for the NSDL/Perkins program, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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Dr. Leon Warner, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

We have audited the Schedule of Expenditures of Federal Awards of the Southern University System (the University) as of and for the year ended June 30, 1997, and have issued our report thereon dated November 14, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

#### **Compliance**

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, during our exit conference with management of the University, we discussed certain immaterial instances of noncompliance.

SOUTHERN UNIVERSITY SYSTEM  
**SUBVENTION-BOSSTON CITY CAMPS**  
 SCHOOLS OF OTHER JURISDICTIONS  
 FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM NAME	FYSA NO.	AWARD PERIOD	CURRENT YEAR EXPENDITURES
<b>Other Expenditures</b>			
State Grants	None	07/03/96 - 06/30/97	\$ 84,287
Private Gifts and Grants	None	07/03/96 - 06/30/97	71,196
Agency Funds (None)	None	07/03/96 - 06/30/97	51,808
		Sub-total	211,691
Less Disbursements			
SCB Loan Fund	None	07/03/96 - 06/30/97	127
Total Other Expenditures			\$ 211,691

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XI

SOUTHERN UNIVERSITY SYSTEM  
 NEW ORLEANS CAMPUS  
 SCHEDULE OF OTHER EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 1987

PROGRAM NAME	CDA NO.	APPRO. PERIOD	CURRENT YEAR EXPENDITURES
<b>Other Expenditures</b>			
Economic Development--City of New Orleans	N/A	07/01/86 - 06/30/87	110,889
IFOP	N/A	07/01/86 - 06/30/87	70,871
State Grants	N/A	07/01/86 - 06/30/87	212,275
Private Gifts and Grants	N/A	07/01/86 - 06/30/87	38,447
Agency Funds (Items #)	N/A	07/01/86 - 06/30/87	265,217
Endowment Expenditures	N/A	07/01/86 - 06/30/87	4,222
Sub-total			722,621
<b>Loan Disbursements</b>			
SEA Loan Fund	N/A	07/01/86 - 06/30/87	3,025
Total other expenditures			\$ 725,646

See the Independent Auditors' report on Supplementary Information.

SCHEDULE XII

SOUTHERN UNIVERSITY SYSTEM

BALTOB BOUNCE CARPETS

SCHEDULE OF OTHER EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM NAME	COMM. NO.	AMOUNT EXPANDED	CURRENT YEAR EXPENDITURES
<b>Other Expenditures</b>			
Parish of East Baton Rouge			
JTPA Program - Project Support	17-230A	05/15/96 - 05/31/97	\$ 16,642
RCMA - National Youth Sports Program	3/8	07/01/96 - 06/30/97	82,018
state grants	3/8	07/01/96 - 06/30/97	1,371,835
Private Gifts and Grants	3/8	07/01/96 - 06/30/97	1,312,374
Agency Funds (SOB 8)	3/8	07/01/96 - 06/30/97	1,301,948
Extracurricular Expenditures	3/8	07/01/96 - 06/30/97	27,348
Student Activity Funds - Law School	3/8	07/01/96 - 06/30/97	52,052
	sub-total	-	3,204,058
<b>Loan Disbursements</b>			
S&L Loan Fund	3/8	07/01/96 - 06/30/97	1,828
	Total Other Expenditures		\$ 3,205,886

See the Independent Auditor's Report on Supplementary Information.

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**EMPLOYEE-EMPLOYEE CITY COUNCIL**

OFFICE OF THE CITY CLERK  
FOR THE YEAR ENDING 06/30/07

EMPLOYEE ID	CITY	GRADE	EMPLOYEE NAME	EMPLOYEE ID	EMPLOYEE NAME	EMPLOYEE ID	EMPLOYEE NAME
01	04	04	01	01	01	01	01

Employee information is confidential and may be used for statistical purposes only. For more information, contact the City Clerk's Office.

See the "Independent Auditor's Report" for additional information.

TABLE 3

STUDENTS' UNIVERSITY ENTRY  
BY SEX AND YEAR  
SCHEDULE OF FIRST-PRICE CONTRACTS  
FOR THE 1984-1985 YEAR (N = 107)

PROGRAM YEAR	GPA (N)	GAMES	FOOTBALL	BASES		TOTAL
				N	PERCENT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Students University of Wisconsin did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1985.

See the "Expanded Industry" Report in Supplementary Information.

AGREEMENT

UNIVERSITY OF CALIFORNIA  
 BAY AREA CAMPUS  
 SCHEDULE OF RATES - HOUSING CONTRACTS  
 FOR THE YEAR ENDING JUNE 30, 1977

ROOMING TYPE (See Footnote)	NO. OF ROOMS	DATE BY	STARTING DATE	NO. OF DAYS	NO. OF PERSONS	PER PERSON PER DAY	PER PERSON PER WEEK	PER PERSON PER MONTH
	1-12	By	08-01-77	10	1	\$10.00	\$100.00	\$300.00

See the Attached Material for a Complete Schedule

**SCHEDULE D**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF FINES - PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 1997**

PROGRAM NAME	GEN. ED.	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD FISCAL YEAR	EXPENDITURE
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1997.

See the Independent Auditors' Report on supplementary information.

SCHEDULE VIII

ACROSS-UNIVERSITY SYSTEM  
 EMPLOYMENT-RELATED CITY CASES  
 SCHEDULE OF ENCLOSURES FOR FEDERALLY ASSISTED LOANS  
 FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM NAME	CSA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.033	\$ 318,753	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ _____	\$ 878,814	Not applicable
College Reading and Other Educational Facilities Loans	84.182	Not applicable	\$ _____	Not applicable
National Defense/Perkins Loans Military and Teacher Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ _____

See the independent auditors' report on supplementary information.

SCHEDULE VII

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS, LOUISIANA  
RESULTS OF PERFORMANCE FOR FINANCIAL ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	CURRENTLY OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.022	\$ 5,559,385	Not applicable	Not applicable
William D. Ford Federal Direct	84.269	\$ 3,373,635	Not applicable	Not applicable
Federal Perkins Loans Program	84.278	\$ _____	\$ 84,214	Not applicable
College Reading and other Educational Facilities Loans	84.242	Not applicable	\$ _____	Not applicable
National Defense/Perkins Loans Military and Teacher Certification For Loans made after July 1, 1992	84.237	Not applicable	Not applicable	\$ _____

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE VI

SOUTHERN UNIVERSITY SYSTEM  
 BAYLOR TEXAS CAMPUS  
 SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
 FOR THE YEAR ENDED JUNE 30, 1997

PROGRAM NAME	COST \$0.	LOANS DISBURSED	CONTRIBUTIONS	PRINCIPAL
		SOAR BALANCE		AND INTEREST
Federal Family Education Loans	\$4,000	\$24,283,483	Not applicable	Not applicable
William D. Ford Federal Direct	\$4,000	\$ 3,000	Not applicable	Not applicable
Federal Perkins Loans Program	\$4,000	\$ 0	\$2,282,000	Not applicable
College housing and other educational facilities Loans	\$4,142	Not applicable	\$ 25,000	Not applicable
National Defense/Perkins Loans Military and Teacher Candidates for Loans made after July 1, 1972	\$4,000	Not applicable	Not applicable	\$ 0

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE 2

SCOTTISH UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 1987

BOOKING YEAR	CRIM. NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84-003	\$ <u>0-</u>	not applicable	not applicable
Federal Perkins Loans	84-006	\$ <u>0-</u>	not applicable	not applicable
College Counseling and Other Educational Perkins Loans	84-112	\$ <u>0-</u>	not applicable	not applicable
National Defense/ Perkins Loans Military and Teacher Concessions For Loans after 87/01/73	84-007	\$ <u>0-</u>	not applicable	not applicable

See the Independent Auditors' Report on Supplementary Information.

GENERAL INVESTMENT FUND  
 FEDERAL RESERVE SYSTEM  
 BOARD OF GOVERNORS AND STAFF  
 OFFICE OF AUTO-SAVINGS FUNDS, FUND-RELATED FUNDS  
 STATE OF CALIFORNIA  
 FISCAL YEAR 2002-2003 (9/30/02 - 8/31/03)

PROGRAM CODE	FY02 BAL.	FY03 BAL.	FY03 ACTUAL	FY03 (FY02-03) CHG	FY03 (FY02-03) PCT CHG
Continued Fund for CFCI Funds	24,480	24,480	24,480	0	0%
Blindfold Access to Inclusionary Rents	24,480	24,480	24,480	0	0%
LA Williams for Blindfold Participation	0	0	0	0	0%
Social Services Blind Services Committee	0	0	0	0	0%
<b>Total Inter-agency Federal Fund-through Funds</b>					
					<b>0.00%</b>

See the independent auditor's report on Supplementary Information.

**DEFERRED INVESTMENT EARNINGS  
ON IRAS/ROTH IRAS/529  
SCHEDULE OF INVESTMENT RECEIPTS FROM IRAS/ROTH IRAS  
STATE OF IOWA  
FOR THE YEAR ENDING 2008 01 31, 2007**

ISSUER	CYR. IN.	PLACEMENT EXPIRES	ISSUE DATE	AMOUNT
Collaborative for Ethical Investing/CI	10,000	10/01/07	01/01/08-01/01/09	5,000.00
Small Business Inv. Center Title Insurance Service	50,000	01/01/07	01/01/08-01/01/09	10,000.00
General	10,000	01/01/07	01/01/08-01/01/09	110,000.00
Identity-Critical Comm I	0/0	01/01/07	01/01/08-01/01/09	11,000.00
Manufactured Inv. Inc.	0/0	01/01/07	01/01/08-01/01/09	7,000.00
National Training Program	0/0	01/01/07	01/01/08-01/01/09	176,000.00
Project Independence	0/0	01/01/07	01/01/08-01/01/09	20,000.00
Smart Social-Risk-Cons	0/0	01/01/07	01/01/08-01/01/09	11,000.00
Summer Inv. - RIA	0/0	01/01/07	01/01/08-01/01/09	10,000.00
United Investors In-Security Trust	0/0	01/01/07	01/01/08-01/01/09	15,000.00
U.S. Citizens For Liberty Participation	0/0	01/01/07	01/01/08-01/01/09	2,000.00

**DEFERRED INVESTMENT EARNINGS  
FROM IRAS/ROTH IRAS**

**100,000.00**

See the "Investment Activities" Report or supplementary information.

**COMMON WEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
OFFICE OF TAX SERVICES  
BUREAU OF TAXATION**  
OFFICE OF TAX SERVICES, 100 STATE STREET, 02109  
(617) 827-2000

DESCRIPTION	DOB	PERSON IDENTIFY	DOB	DOB
Mission in Environmental Outreach 501(c)(3) Non-Profit	01/01/1980	01/01/1980	01/01/1980	01/01/1980
Total 2023-2024 Federal Tax-through Table				01/01/1980

See the Independent Auditor's Report on Supplementary Information.

FORMS OF RELATED PARTY  
LARGE STOCK OWNERS  
STATE OF CALIFORNIA

FORMED BY (TYPE-SET) PRINTED, FIVE-DIGIT NUMBER  
FORM OF (TYPE-SET)  
FOR THE YEAR ENDING (MM, DD, YYYY)  
(FORMED)

ISSUER	ISSUE NO.	ISSUE DATE	ISSUE VALUE	REMARKS
State Contractor Inst. Improv.	41,000	05/01/08-05/01/08	1	10,000
Business Cluster Project	41,000	05/01/08-05/01/08	1,200	1,200
Business System & Network	41,000	05/01/08-05/01/08	1,200	1,200
Allocation for Electricity Participation	41,000	05/01/08-05/01/08	100,000	100,000
LA Delta Prop of Teachers National Spans Cont.	41,000	05/01/08-05/01/08	10,000	10,000
South California SW Cont.	41,000	05/01/08-05/01/08	10,000	10,000
Carl Perkins	41,000	05/01/08-05/01/08	10,000	10,000
Cost Savings Workshop Training & Recruitment	41,000	05/01/08-05/01/08	10,000	10,000
Self Employment	41,000	05/01/08-05/01/08	10,000	10,000
Teacher Training	41,000	05/01/08-05/01/08	10,000	10,000
Technical/Commercial Energy SW	41,000	05/01/08-05/01/08	10,000	10,000
SW West Valley Park	41,000	05/01/08-05/01/08	10,000	10,000
South Valley Community	41,000	05/01/08-05/01/08	10,000	10,000
MSWPA Services	41,000	05/01/08-05/01/08	10,000	10,000
South California Statewide Teacher Training Workshop	41,000	05/01/08-05/01/08	10,000	10,000
South Valley	41,000	05/01/08-05/01/08	10,000	10,000

(continued)



SOUTHERN UNIVERSITY SYSTEM  
 BOARD OF TRUSTEES MEMORANDUM  
 DATE OF MEETING  
 SUBJECT OF MEMORANDUM: FUND-RISKS  
 DATE OF REPORT  
 FOR THE YEAR ENDING JAN. 31, 1981

FOUNDED	DATE	NUMBER	AMOUNT	FOUNDED
(0)	(0)	(1)	(1)	(0)

1) Southern University Board and System Trustees receive an auditors' report financial statements during the year ended May 31, 1981.

see the independent auditor's report on Supplementary Information.

**SUPPLEMENTARY DATA**

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 9 - Contingencies, Continued:**

Participation in Grant/Loan Programs, Continued

Our audit disclosed certain items or transactions as questioned costs. The accompanying Schedules of Expenditures of Federal Awards have not been adjusted for those questioned cost items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the various funding sources.

**NOTE 10 - Major Federal Financial Assistance Programs:**

The Southern University System's major federal financial assistance programs for the year ended June 30, 1997 were determined on a state level based upon program activity. Such programs are the Student Financial Assistance and Research and Development clusters, the Job Training Partnership Act and Vocational Education - Basic Grants to States.

**NOTE 11 - Supplementary Financial Information:**

The Schedules of Inter-Agency Federal Flow-Through summarizes expenditures financed by the State of Louisiana with funds received from the federal government.

The Schedules of Disclosures for Federally assisted loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Student loan, William D. Ford Federal Direct Loan Program, College Housing Facilities Loans, the Perkins Loan, and the Department of Education. Additionally, the Schedule summarizes the amount of principal and interest cancelled (military and teacher) for the National Defense/Perkins Loan Program.

The Schedules of Fixed Price Contracts summarizes the total amount of revenues received under fixed-price contracts.

The schedules of Other Expenditures and Disbursements sets forth the program expenditures and disbursements funded by the State of Louisiana and private sources.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 6 - College Work-Study Program, Continued:**

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the Department of Education to waive the institutional matching requirement for the College Work Study Program's approved funding level for the fiscal year ended June 30, 1997. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

**NOTE 7 - State Expenditures - Preventive Maintenance:**

As provided by Louisiana Revised Statute 17:1880(A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated which were unexpended and obligated at the end of the fiscal year.

**NOTE 8 - Agency Funds:**

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

**NOTE 9 - Contingencies:**

**Participation in Grant/Loan Programs**

The University administers and participates in certain Federal and State programs as disclosed in the Schedules of Expenditures of Federal Awards. In connection with the administration and operations of these programs, the University is to expend grant funds, and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 6 - College Work-Study Program:**

The University established the College Work Study (CWS) Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 1997, the following amounts were disbursed by each campus for the CWS Program:

**Baton Rouge Campus**

Description	Amount
Federal expenditures	\$1,175,334
Administrative costs	____38,598
Sub-total	1,213,932
Institutional matching	____-0-
Total	\$1,213,932

**New Orleans Campus**

Federal expenditures	\$ 318,614
Administrative costs	____18,931
Sub-total	229,543
Institutional matching	____-0-
Total	\$ 229,543

**Shreveport-Bossier City Campus**

Federal expenditures	\$ 192,850
Administrative costs	____5,602
Sub-total	201,452
Institutional matching	____-0-
Total	\$ 201,452

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

**NOTE 4 - Pell Grant Program:**

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the Department of Education for allowable administrative costs.

During the year, each campus disbursed the following amounts for Pell Grants for the prior and current year and received the following direct payments from the Department of Education for allowable administrative costs.

Campus	Pell Expenditures	Administrative Cost Recovery
Baton Rouge	\$18,843,252	\$____27,340
New Orleans	\$ 3,722,843	\$____15,885
Shreveport- Bossier City	\$ 1,756,832	\$____ 3,348

**NOTE 5 - Federal Family Education and  
 William D. Ford Federal Direct Loan Program:**

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 1997, the following amounts were disbursed by each campus for the Federal Family Education Student and William D. Ford Federal Direct Loan Programs:

Campus	Federal Family Education Loan Amount	William D. Ford Direct Loan Amount
Baton Rouge	\$24,783,445	\$____2,388
New Orleans	\$ 3,365,382	\$2,122,623
Shreveport- Bossier City	\$ 115,223	\$____-2-

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 2 - Program Activity, Organization and Financing ( Perkins Loans )**, Continued:

**SHORT-TERM-BUSINESS CASHES**

**Analysis of Loans Receivable**

	Period from Inception to June 30, 1997 ..(Unaudited)..	For the Year ended June 30, 1997
Balance, beginning of period/year	\$ -0-	\$ 605,519
Funds advanced	1,368,281	-----0-
Total	1,368,281	605,519
<b>Less:</b>		
Collections	559,362	19,999
Corrections--		
Teaching		
service	3,625	(170)
Death/Disability	15,919	-0-
Bankruptcy	12,694	676
Defaulted loans		
principal		
assigned to		
Federal		
government	89,804	-0-
Loan principal		
adjustments	-----8,673	-----0-
Total credits	-----830,172	-----20,525
Balance, June 30, 1997	\$ 678,634	\$ 678,634

SOUTHERN UNIVERSITY SYSTEM  
 NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
 JUNE 30, 1997  
 (CONTINUED)

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NOTE 2 - Program Activity, Organization and Financing (Parking Loans), continued:

UNIVERSITY-OWNED CAMPI

Contributions	Period from Inception to June 30, 1997 <u>(In millions)</u>	For the Year Ended June 30, 1997
Federal University	\$ 941,904 184,658	\$ -0- -0-
Total	<u>\$1,126,562</u>	<u>\$ -0-</u>
 <u>Repayments of Bond Capital</u>		
Federal University	\$ 268,227 28,814	\$ 57,593 5,399
Total	<u>\$ 297,041</u>	<u>\$ 62,992</u>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

**NOTE 3 - Program Activity, Organization and Financing (Purdue Loans) \_\_\_\_\_, Continued:**

**NEW ORLEANS CAMPUS**

Contributions	Period from inception to June 30, 1997 (Unaudited)	For the Year Ended June 30, 1997
Federal	\$ 332,345	\$ -0-
University	_____14,683	_____ -0-
<b>Total</b>	<b>\$_____347,028</b>	<b>\$_____ -0-</b>

**Repayments of Fund Capital**

Federal	\$ 16,571	\$ 2,344
University	_____1,852	_____268
<b>Total</b>	<b>\$_____18,423</b>	<b>\$_____2,612</b>

**Analysis of Loans Receivable**

Balance, beginning of period/year	\$ -0-	\$ 84,814
Funds advanced	_____174,337	_____ -0-
<b>Total</b>	<b>_____174,337</b>	<b>_____84,814</b>
Less: Credits		
Collections	27,462	640
Cancellations-- Teaching service/ military	11,360	-0-
Bankruptcy	673	-0-
Defaulted loan principal assigned to Federal Government	34,975	-0-
Other principal adjustments	_____3,663	_____ -0-
<b>Total credits</b>	<b>_____88,133</b>	<b>_____640</b>
Balance, June 30, 1997	<b>\$_____86,204</b>	<b>\$_____84,174</b>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

**NOTE 3 - Program Activity, Organization and Financing (Perkins Loans)** \_\_\_\_\_, continued

**DAVIE HOUSE CAMPUS**

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus:

Contributions	Period from Inception to June 30, 1997 (Unaudited)	For the Year Ended June 30, 1997
Federal University	\$6,418,817 _____ 735,188	\$ -0- _____ -0-
Total	\$7,154,005	\$ -0-
<b>Repayments of Fund Capital</b>		
Federal University	\$1,945,187 _____ 371,685	\$ 88,448 _____ 3,832
Total	\$1,573,502	\$ 92,280

**Analysis of Loans Receivable**

Balance, beginning of period/year	\$ -0-	\$2,431,118
Funds advanced	3,942,682	_____ -80
Total	3,942,682	2,431,118
<b>Loans Credits</b>		
Collections	4,141,188	67,572
Conciliations--		
Teaching		
service/		
military	560,836	74
death/		
disability	52,831	279
bankruptcy	84,448	2,025
Defaulted loan principal assigned to Federal Government	1,712,305	2,477
Other principal adjustments	_____ 28,478	_____ 65
Total credits	7,583,688	82,422
Balance 06/30/97	\$2,362,234	\$2,362,234

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 3 - Program Activity, Organization and Financing (Perkins Loans):**

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the System maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the System.

During the current fiscal year, EdaServe Technologies, Inc. (EdaServe) an outside service center provided billing and collection services on behalf of the Baton Rouge, New Orleans and Shreveport/Bossier City campuses.

The New Orleans, Shreveport/Bossier City and Baton Rouge Campuses did not disburse any loans to students during the year ended June 30, 1997. Additionally, the campuses did not receive any federal capital contributions during the year ended June 30, 1997.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**  
**(CONTINUED)**

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**NOTE 2 - Basis of Accounting and Presentation:**

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting which is described in the notes to the university's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFEA Number 10-500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFEA Number 18-205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus. However, for purposes of reporting expenditures of federal awards, such transactions are reported in the Schedules of Expenditures of Federal Awards - Board and System Administration and the Baton Rouge Campus.

The accompanying Schedules of Expenditures of Federal Awards has been prepared in the format as set forth in OMB Circular A-123 and the related Compliance Supplement. The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of the Southern University System for the year ended June 30, 1997 which have been financed principally by the U. S. Government (federal awards). For purposes of the schedule, federal awards include all Federal assistance and procurement relationships entered into directly between the University and the Federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the schedules present only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures, and other changes of the University.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 1997**

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**NOTE 1 - General**

The Southern University System (the University) is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a State agency, operations of the University's instructional programs are funded through annual lump-sum appropriations made by the Louisiana Legislature.

The Southern University System is comprised of four separate agencies. These agencies are :

Board and System Administration;  
Baton Rouge Campus;  
New Orleans Campus; and  
Shreveport-Monroe City Campus.

Government Accounting Standards Board Code Section 2100 has defined the financial reporting entity to be the State of Louisiana. Therefore, the accompanying schedules of expenditures of federal awards presents the activity of all federal financial assistance programs administered by the Southern University System. All federal financial assistance received directly from federal agencies are included on the schedules. Because the schedule presents only a selected portion of the activities of the system, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures, and other changes of the University.

Annually, the State of Louisiana issues a Schedule of Expenditures of Federal Awards which includes the activity contained in the accompanying Schedules of Expenditures of Federal Awards.

**SOUTHERN UNIVERSITY  
SHREVEPORT BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1997**

FEDERAL CLUSTER	PROGRAM NAME	FEDERAL CTDA	FOUNDER/OF OFFICE	AWARDS NO. OF AWD	AWARD AMOUNT	PERCENTAGE
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**U.S. DEPARTMENT OF EDUCATION**

**SUBCLUSTER**

02	WORKER EDUCATION/PROFESSIONAL ACTIVITIES	94-011	USA	50-00000	1994-95-00000	\$1,000,000
02	FEDERAL PERMANENT CARE/STUDENT	94-011	USA	50-0	1994-95-00000	00
02	STUDENT SUPPORT SERVICES	94-011	USA	50-0-00000-02	1994-95-00000	25,000
02	TALENT SEARCH	94-011	USA	50-0-00000	1994-95-00000	20,000
02	TRAVEL/BOOKS	94-011	USA	50-00000-1	1994-95-00000	88,000

**STUDENT SERVICES AND PROGRAMS**

02	FEDERAL OPERATIONAL/OPERATIONAL	94-011	USA	50-0-00000	1994-95-00000	1,000
02	OPERATIONAL/OPERATIONAL	94-011	USA	50-0	1994-95-00000	11,700
02	FEDERAL FAMILY EDUCATION LEADERSHIP	94-011	USA	50-00000-1	1994-95-00000	2,000,000
02	FEDERAL WORK - OTHER	94-011	USA	50-00000	1994-95-00000	3,000,000

**TOTAL DEPARTMENT OF EDUCATION**

4,108,000

**U.S. DEPARTMENT OF JUSTICE**

**DEPARTMENT OF JUSTICE  
DEPARTMENT OF JUSTICE**

02	DEPARTMENT OF JUSTICE	94-011	USA	50-0-00000	1994-95-00000	50,000
						<u>50,000</u>

**TOTAL DEPARTMENT OF JUSTICE**

**TOTAL FEDERAL EXPENDITURES**

\$4,158,000

SOUTHERN UNIVERSITY  
 NEW ORLEANS CAMPUS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1997

FEDERAL GRANTOR	PROGRAM NAME	FISCAL		AWARD NUMBER	AWARD PERIOD	EXPENDITURES
		FEDERAL ENTITY'S CFDA NO. NUMBER	THROUGH			

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**SUBJECT GRANTS:**

100	IMPROVING PUBLIC WELFARE	5046	NSA	000000001	000000001	201
	total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					201
	<b>TOTAL FEDERAL EXPENDITURES</b>					<b>201,000.00</b>

**SOUTHERN UNIVERSITY  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1997**

FEDERAL GRANTOR	PROGRAM NAME	FISCAL			AWARD PERIOD	EXPENSES
		FEDERAL ENTITY'S CFDA NO.	NUMBER	IS NUMBER		

**U.S. DEPARTMENT OF EDUCATION**

**DIRECT GRANTS**

ED	FULBRIGHT AWARDS OF PEACE AWARD	84-004	NS	FOCAL AREA	85160-00100	25,000
ED	EXERCISE OF INSTITUTIONAL ASSISTANCE	84-011	NS	POST SECONDARY	85160-00200	1,000,000
ED	STUDENT SUPPORT SERVICES	84-042	NS	POST SECONDARY	85160-00300	20,000
ED	TALENT SEARCH	84-044	NS	POST SECONDARY	85160-00400	27,000
ED	UNEMPLOYED YOUTH	84-051	NS	POST SECONDARY	85160-00500	24,000

**STUDENT FINANCIAL AID PROGRAM CENTER**

ED	FEDERAL STUDENT EDUCATIONAL OPPORTUNITY PROGRAM	84-007	NS	POST SECONDARY	85160-00600	24,000
ED	FEDERAL FINANCIAL EDUCATION LOAN PROGRAM	84-022	NS	NS	85160-00700	5,000,000
ED	FEDERAL WORK STUDY - GRANT COSTS	84-031	NS	POST SECONDARY	85160-00800	120,000
ED	FEDERAL FULL-TIME PROGRAM	84-053	NS	POST SECONDARY	85160-00900	1,172,000
ED	WILLIAMS FORD FEDERAL DIRECT LOAN	84-208	NS	NS	85160-01000	1,172,000

TOTAL U.S. DEPARTMENT OF EDUCATION

6,625,000

SOUTHERN UNIVERSITY  
 NEW ORLEANS CAMPUS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1997

FEDERAL QUARTER	PROGRAM NAME	FUND		AWARD ID NUMBER	AWARD PERIOD	AWARD PERIOD	EXPENDITURES
		FEDERAL ESTIMATE NO. NUMBER	FY				

**NEUROSCIENCE ADMINISTRATION**

**DIRECT AWARDS**

NSA	NSA ON BEHALF OF THE UNIVERSITY	4152	NS	140000	08/95-08/97		21,000
							TOTAL

**NEUROSCIENCE PROGRAM FOR THE DISABILITIES**

**DIRECT AWARDS**

NSH	FACULTY DEVELOPMENT PROGRAM	4152	NS	10-0000	08/95-08/97		4,000
NSH	ACQUIRED IN ENGLISH	4152	NS	10-0000	08/95-08/97		1,000
							TOTAL

TOTAL FEDERAL EXPENDITURE FOR THE PERIOD

SOUTHERN UNIVERSITY  
 NEW ORLEANS CAMPUS  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1997**

FEDERAL CLUSTER	PROGRAM NAME	FEDERAL ENTITY'S CFDA NO. NUMBER	FEDERAL TITLE/CH	AWARD ID NUMBER	AWARD PERIOD	EXPENDITURES
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**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**DEBT AWARDS**

HFD	HHS-BUDGET/BILL BOARD	14-217	N/A	F04MAY1992	8/2/92-8/2/97	\$1,291
HFD	U.S. DEPARTMENT OF HOUSING	14-217	N/A	05-10000000-0001	12/30/92-12/1/97	\$1,138

TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

\$2,429

**U.S. DEPARTMENT OF JUSTICE**

**DEBT AWARDS**

DOJ	U.S. FEDERAL BUREAU OF INVESTIGATION	14-710	N/A	8/24/92-8/24/92	8/24/92-11/30/92	\$1,500
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TOTAL U.S. DEPARTMENT OF JUSTICE

\$1,500

SOUTHERN UNIVERSITY  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDING JUNE 30, 1991

FEDERAL AGENCY	PROGRAM NAME	FEDERAL OFFICIAL	PROJECT/GRANT NUMBER	AWARD NUMBER	AWARD PERIOD	EXPENDITURES
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AWARDS FROM ALFORD-BROWNLEE SYSTEMS THROUGH CENTRAL STATE UNIVERSITY TO ASSIST WITH RESEARCH OF PROLOGIC CLUSTER

HS	8875 MOOD, REFS HALL MOBILE	88751	8875040	08288801-004	887504-8/2/91	144,811
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AWARDS FROM A FORD-BROWNLEE SYSTEM THROUGH SCUA

HS	SCUA NATIONAL YOUTH SPORTS PROGRAM	505	88741	505	887404-5/1/91	11,000
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TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

155,811

GRANT AGENCIES FOR NATIONAL AND COMMUNITY SERVICE

CSOS	CAMPUS SERVICE LEARNING PROGRAM FROM COMMISSION FOR NATIONAL AND COMMUNITY SERVICE	6888	884	8848888	8848888-8/1/91	11,000
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TOTAL FEDERAL EXPENDITURES

\$268,822,754

**SOUTHERN UNIVERSITY  
BATON ROUGE, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1985**

FEDERAL CLASSTON	PROGRAM NAME	FEDERAL CHAS. NO.	FOR FEDERAL ENTITY NUMBER	AWARD NUMBER	AWARD PERIOD	EXPLANTURES
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**EDUCATION DEVELOPMENT CENTER**

ED	MODEL DEVELOPMENT CENTER (MDC)	84-128	85A	85-0000-0000	10/01/85-09/30/86	PTO
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**PROGRAM FROM A POST-TERMINAL STUDY  
RESEARCHABLE LOCAL PROFESSIONAL CLUSTER**

ED	MINORITY PROFESSIONAL ED - (MPE) OF VICTORIA	84-278	85B	85-0000-0000	8/01/85-07/31/86	PTO
ED	EDSAP MDC AND TRAINING - (EAT) OF ALABAMA	84-118	85B	85-0000-0000	8/01/85-07/31/86	PTO

NOTE: U.S. DEPARTMENT OF AGRICULTURE

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**DEVELOPMENT**

85B	DE INTER-DEPARTMENTAL SERVICES	84-118	85A	85-0000-0000	8/01/85-07/31/86	PTO
85B	MINORING EDUCATION OPPORTUNITIES FOR DISADVANTAGED INDIVIDUALS	84-118	85A	85-0000-0000	8/01/85-07/31/86	PTO
85B	MALE MODEL UNDERGRAD	84-278	85A	85-0000-0000	8/01/85-07/31/86	PTO
85B	FIELD OF VULNERABLE INDIAN EDUCATION	84-118	85A	85-0000-0000	8/01/85-07/31/86	PTO
85B	RESEARCHABLE PROFESSIONAL CLUSTER	84-118	85A	85-0000-0000	8/01/85-07/31/86	PTO

**EDUCATION AND DEVELOPMENT CENTER**

85B	MINORITY PROFESSIONAL RESEARCH SUPPORT	84-128	85A	85-0000-0000	8/01/85-07/31/86	PTO
85B	MINORITY PROFESSIONAL RESEARCH SUPPORT	84-128	85A	85-0000-0000	8/01/85-07/31/86	PTO



