

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.1.**     **McNeese State University's** request for approval to offer a 20% tuition discount to College of Education students entering certain alternative certification and degree programs.

**EXECUTIVE SUMMARY**

Act 293 of 2017 authorizes the Board of Supervisors for the University of Louisiana System to establish mandatory fees at each institution under its management and supervision to be charged to students enrolled and to adjust the amount of such fees as the Board deems necessary.

In accordance with Bulletin 996 from the Louisiana Board of Elementary and Secondary Education, the Burton College of Education has redesigned its alternative certification programs available for initial-teacher certification in all content areas offered within the Master of Arts in Teaching and Post-Baccalaureate Certificate programs to include a one-year residency. The programs were initiated during the 2019-20 academic year and will move fully online for the 2020-21 academic year.

To better prepare future school and district leaders, the faculty of the Burton College of Education, in collaboration with district partners, created new curriculum and concentrations within the Master of Education in Curriculum and Instruction program and the Master of Education in Educational Technology Leadership program. The new programs offer concentrations in high need areas such as technology, special education, English Learners, and academically gifted.

To encourage student interest, McNeese State University requests approval to provide a 20% tuition and fee discount to fall 2020 incoming students who enroll in the following programs in the Burton College of Education:

1. Master of Education in Curriculum and Instruction
2. Master of Education in Educational Technology Leadership
3. Alternative certification programs that lead to initial-teacher certification

All programs included within this request have a start date of August 2020, are five semesters in length, and are offered fully online. McNeese requests to offer the discount to students for the following reasons:

1. Louisiana and national shortage of certified teachers.
2. Curriculum and technology in the classroom are constantly changing. New programs are written specifically for today's teachers and tomorrow's leaders.
3. To be able to offer a competitive price with other non-university alternative certification program providers.

### **RECOMMENDATION**

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves McNeese State University's request for approval to offer a 20% discount on tuition to students entering alternative certification programs for initial-teacher certification and Master of Education in Curriculum and Instruction and Master of Educational Technology Leadership within the Burton College of Education.*



**I.1.**

June 4, 2020

Dr. James B. Henderson, President  
University of Louisiana System  
1201 North Third Street  
Suite 7-300  
Baton Rouge, LA 70802

Dear Dr. Henderson:

McNeese State University requests approval to offer a 20% tuition discount to College of Education students entering certain alternative certification and degree programs.

Please place this item on the ULS Board of Supervisors' agenda for consideration and approval at the June 25, 2020 meeting.

Thank you for your attention in this matter.

Sincerely,

Dr. Daryl V. Burckel  
President

Attachments

Date: March 2, 2020

To: Senior Staff

From: Dr. Angel Ogea, Dean  
Burton College of Education

RE: Request for 20% off in-state tuition for fall 2020 candidates who enter an alternative certification program leading to initial teacher certification and Master of Education programs (excluding School Counseling)

To Whom It May Concern,

The Burton College of Education has spent the last 18 months redesigning alternative certification and Master of Education programs (excluding School Counseling). All newly redesigned programs will begin with the fall 2020 semester. Each is offered 100% online and lasts 5 consecutive semesters.

The following list encompasses all redesigned alternative certification and Master of Education programs that are specific to our request:

- a. Initial certification programs
  - a. Post baccalaureate certificates (current enrolment is 16)
    - i. Elementary Education
    - ii. Middle School Mathematics
    - iii. Middle School Science
    - iv. Multiple level Art
    - v. Multiple level Music (vocal and instrumental)
    - vi. Secondary Agriculture
    - vii. Secondary Biology
    - viii. Secondary Business
    - ix. Secondary Chemistry
    - x. Secondary Environmental Science
    - xi. Secondary General Science
    - xii. Secondary Mathematics
    - xiii. Secondary Social Studies
  - b. Master of Arts in Teaching (current enrollment is 23)
    - i. Elementary Education
    - ii. Secondary Agriculture
    - iii. Secondary Biology
    - iv. Secondary Business
    - v. Secondary Chemistry
    - vi. Secondary Chinese

- vii. Secondary English
- viii. Secondary Environmental Science
- ix. Secondary French
- x. Secondary Latin
- xi. Secondary Mathematics
- xii. Secondary Social Studies
- xiii. Secondary Spanish
- c. Master of Education (current enrollment is 11)
  - i. Curriculum and Instruction
    - 1. Academically Gifted Education
    - 2. Content Literacy in K-12 Education
    - 3. English Learners
  - ii. Educational Technology Leadership

The Burton College of Education is requesting to offer a discounted rate for all alternative certification and Master of Education (excluding School Counseling) candidates that begin their designated programs in fall 2020. If approved, we would like to partner with marketing to create a vision using:

20% off in 2020

The following post-baccalaureate alternative certification program tuition and fees have been configured from 2020-2021 catalog pricing:

	Semester	Credit hours	Total in-state resident cost		Semester	Credit hours	Total in-state resident cost	
	<b>PBC Elementary</b>	202060	6		2,221.50	<b>PBC Secondary</b>	202060	8
202120		6	2,221.50	202120	6		2,221.50	
202140		6	2,093.00	202140	5		1,781.25	
202160		8	2,836.00	202160	8		2,836.00	
202220		7	2,521.25	202220	6		2,221.50	
<b>TOTAL</b>		<b>33</b>	<b>11,893.25</b>	<b>TOTAL</b>	<b>33</b>		<b>11,896.25</b>	
20% discount			20% discount				2,379.25	
<b>Total owed</b>		<b>9,514.60</b>	<b>Total owed</b>		<b>9,517</b>			
<b>Flat rate discount per semester</b>		<b>475.73</b>	<b>Flat rate discount per semester</b>		<b>478.85</b>			

PBC Music	Semester	Credit hours	Total in-state resident cost	PBC Art	Semester	Credit hours	Total in-state resident cost
	202060	8	2,836		202060	8	2,836
	202120	9	3,120.75		202120	6	2,221.50
	202140	2	1,103.25		202140	4	1,481.50
	202160	8	2,836		202160	8	2,836
	202220	6	2,221.50		202220	6	2,221.50
	TOTAL	33	12,117.50		TOTAL	32	11,596.50
	20% discount		2,423.50		20% discount		2,319.30
	<b>Total owed</b>		<b>9,694</b>		<b>Total owed</b>		<b>9,277.20</b>
	<b>Flat rate discount per semester</b>		<b>484.70</b>		<b>Flat rate discount per semester</b>		<b>463.86</b>

PBC Middle School	Semester	Credit hours	Total in-state resident cost
	202060	8	2,836
	202120	8	2,821
	202140	3	1,171.75
	202160	8	2,836
	202220	6	2,221.50
	TOTAL	33	11,886.25
	20% discount		2,377.25
	<b>Total owed</b>		<b>9,509</b>
	<b>Flat rate discount per semester</b>		<b>475.45</b>

The following Master of Arts in Teaching alternative certification program tuition and fees have been configured from 2020-2021 catalog pricing:

MAT Elementary	Semester	Credit hours	Total in-state resident cost	MAT Secondary	Semester	Credit hours	Total in-state resident cost
	202060	7	3,275.65		202060	7	3,275.65
	202120	6	2,851.20		202120	6	2,851.20
	202140	8	3,541.60		202140	9	3,951.74
	202160	8	3,685.10		202160	8	3,685.10
	202220	7	3,260.65		202220	6	2,851.20
	TOTAL	36	16,614.20		TOTAL	36	16,614.89
	20% discount		3,322.84		20% discount		3,322.98
	<b>Total owed</b>		<b>13,291.36</b>		<b>Total owed</b>		<b>13,291.91</b>
	<b>Flat rate discount per semester</b>		<b>664.57</b>		<b>Flat rate discount per semester</b>		<b>664.60</b>

The following Master of Education program tuition and fees have been configured from 2020-2021 catalog pricing:

Curriculum and Instruction or Educational Technology Leadership	Semester	Credit hours	Total in-state resident cost
	202060	9	4,095.24
	202120	6	2,851.20
	202140	9	3,951.74
	202160	6	2,851.20
	202220	6	2,851.20
	TOTAL	36	16,600.58
	20% discount		3,320.12
	<b>Total owed</b>		<b>13,280.46</b>
	<b>Flat rate discount per semester</b>		<b>664.02</b>

We are requesting an overall discount of 20% for each of the 5 semesters for those candidates who qualify to begin the specified programs in fall 2020. The discount would be offered each semester towards the candidate's bill only if the following are compliant:

1. Candidates are accepted by the university and begin designated program coursework in fall 2020
2. All minimum GPA requirements for each semester are met
3. All required licensure exams are passed at the designated time within each program
4. All courses are taken in sequence as designated by the individual program progression
5. Candidates follow all guidelines for completion/graduation
6. No noted issues with discipline or disposition occur

Finally, the 20% discount would only apply to required coursework for each designated program. If the candidate chooses to take more hours, the discount will not apply.

The need for us to aggressively promote our alternative certification programs with a discount:

1. The amount of educators being certified through institutions of higher education approved programs is decreasing and attendance at non-higher education institution programs is increasing. The following is from Louisiana Title II data.

Program Types	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
University programs	1993 (81.45%)	2387 (78.52%)	2291 (81.27%)	2325 (85.7%)	2223 (85.96%)	1947 (77.11%)	1741 (75.76%)	1590 (73.41%)	1482 (62.66%)
Alternate, not IHE based	454 (18.55%)	653 (21.48%)	528 (18.73%)	388 (14.3%)	363 (14.04%)	578 (22.89%)	557 (24.24%)	575 (26.59%)	883 (37.34%)
	2447	3040	2819	2713	2586	2525	2298	2166	2365

2. Examples of prices compared to other non-institutions of higher education:

iTEACH

Monthly Plan

\$4,500

Application Fee  
\$0

Training Fee  
\$400

Residency Fee (Teaching Fee)  
\$4100

Caddo Teaching Academy

Program Cost:

- CTA tuition is \$6,000.00. However, there is no out of pocket expense as long as you teach in Caddo Parish Public Schools for a minimum of 3 years after successful completion of the CTA program.



**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.2.** Southeastern Louisiana University's request for approval to implement a per credit hour tuition rate for online programs.

**EXECUTIVE SUMMARY**

Southeastern Louisiana University is requesting approval to implement a per credit hour tuition rate for online programs. The University proposes implementing a tuition rate of \$375 per undergraduate credit hour and \$475 per graduate credit hour for online programs that do not have a previously established contract rate. The proposed per credit hour rate does not include textbooks or other course/lab fees that may apply. Act 426 of the 2013 Legislative Session grants authority to the Board of Supervisors for the University of Louisiana System to impose tuition and attendance fees for students enrolled in an academic degree program offered entirely through distance education.

**RECOMMENDATION**

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves Southeastern Louisiana University's request for approval to implement a per credit hour tuition rate for online programs.*

June 4, 2020

Dr. James B. Henderson  
President, University of Louisiana System  
1201 North Third Street, Suite 7-300  
Baton Rouge, LA 70802

Re: Request for Approval to Implement a Per Credit Hour Tuition Rate for Online Programs

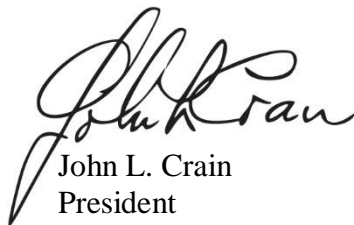
Dear Dr. Henderson,

Southeastern Louisiana University requests approval to implement a per credit hour tuition rate for online programs. The University proposes implementing a tuition rate of \$375 per undergraduate credit hour and \$475 per graduate credit hour for online programs that do not have a previously established contract rate. The proposed per credit hour rate does not include textbooks or other course/lab fees that may apply. Act 426 of the 2013 Legislative Session grants authority to the Board of Supervisors for the University of Louisiana System to impose tuition and attendance fees for students enrolled in an academic degree program offered entirely through distance education.

We request that this proposal to implement per credit hour tuition rates for online programs be placed on the agenda for the June meeting of the University of Louisiana System Board of Supervisors.

Your consideration of this request is appreciated.

Sincerely,



John L. Crain  
President

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.3. University of Louisiana at Lafayette's request to approve Meal Plan Rates for Academic Year 2020-21.**

**EXECUTIVE SUMMARY**

The University of Louisiana at Lafayette requests approval to increase rates for meal plan services per the attached schedules. As has been past practice, System staff requested that campuses submit adjustments to their service rates for the upcoming academic year. University of Louisiana at Lafayette considers a number of variables when considering adjustments to rates including contractual obligations, cost of operations, and/or market limitations. The University previously submitted its revised rates for housing and auxiliary rates, but negotiations with its food services contractor had not been complete as of the April 2020 Board of Supervisors meeting.

**RECOMMENDATION**

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves the University of Louisiana at Lafayette's Meal Plan Rates for Academic Year 2020-21.*



University of Louisiana at Lafayette

OFFICE OF THE PRESIDENT

I.3.

P. O. Drawer 41008  
Lafayette, LA 70504-1008  
(337) 482-6203  
Fax: (337) 482-5914  
e-mail: president@louisiana.edu

*Université des Acadiens*

June 18, 2020

Dr. James B. Henderson  
President  
University of Louisiana System  
1201 North Third Street, Suite 7-300  
Baton Rouge, LA 70802

Dear Dr. Henderson:

Enclosed is a request for approval of 2020 -2021 meal rates.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. Savoie", with a large flourish extending to the right.

E. Joseph Savoie  
President

mp

Enclosures

**UNIVERSITY OF LOUISIANA AT LAFAYETTE  
BOARD CHARGES**

**FORM ULS 9**

	2019-2020	2020-2021	INCREASE/ DECREASE	% INCREASE
<b>MEALS PLANS:</b>				
Cajun Freedom - unlimited meals + declining balance, AY20 - \$75 AY21 - \$150	2,083	2,202	119	5.7%
Cajun Select - 14 meals + declining balance, AY20 - \$250 AY21 - \$300	1,671	1,767	96	5.7%
Cajun Classic Plan - 5 meal swipes + \$300 declining balance, AY20 - \$300 AY21 - \$350	919	971	52	5.7%
Cajun Performance Plan - 12 meals + 5 Training Table	2,083	-	(2,083)	-100.0%
Cajun RA - 5 flex meals + \$500 DB	1,125	1,169	44	3.9%
Cajun Classic Light (was Athletic Commuter) - 5 Meals No DB	589	611	22	3.7%
<b>Summer 2020 Meal Plans</b>				
Summer 5-5 meals per week + 125 DB (Default plan for summer residents in traditional	804	844	40	5.0%
Summer 10-10 Meals per week + 75 DB	804	844	40	5.0%
Summer Light - 5 meals No DB	315	342	27	8.6%
<b>Commuter Meal Plans</b>				
Cajun Commuter-9 meals/semester + 150 DB	184	193	9	4.9%
Cajun Community-18 meals/semester + 275 DB	349	366	17	4.9%

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.4.**      **University of Louisiana System's** request for approval of the Board Operations and System Universities' Fiscal Year 2020-21 Internal Audit Plans.

**EXECUTIVE SUMMARY**

The Fiscal Year 2020-21 Internal Audit Plans for the Board Operations and University of Louisiana System institutions were prepared in accordance with the Internal Audit Charter of the System that was revised by the Board at its December 1, 2017 meeting. The audit plans have been prepared by the System and Campus Directors of Internal Audit with input from the campus Presidents and other campus administrative personnel, System personnel, Board members, and the Office of the Legislative Auditor. The plans include reviews of administrative, academic, auxiliary, and service units of the Board and universities; as well as follow-ups to internal and external audit findings and recommendations.

**RECOMMENDATION**

It is recommended that the following resolution be adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves the Board Operations and System Universities' Fiscal Year 2020-21 Internal Audit Plans.*

**FINANCE COMMITTEE  
UNIVERSITY OF LOUISIANA SYSTEM  
ANNUAL AUDIT PLAN FOR FISCAL YEAR 2020-21**

Campus	Audit Area/Focus
<b>Board Operations</b>	Test of Time and Attendance Records
	Travel and Purchasing Card Audits
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
<b>Grambling State University</b>	Registrar's Office Assurance Engagement
	CARES Act
	Quality Assurance and Improvement Program
	Follow-up on Internal and External Audit Reports
	Follow-up on Legislative Auditor's Single Audit Findings
	Management Advisory Services and Special Projects
<b>Louisiana Tech University</b>	Aramark Food Service Contract
	Barnes and Noble Bookstore Contract
	Travel and Purchasing Card Audits
	Test of Workday Implementation
	Football Attendance
	CARES Act
	IT Access and Change Controls
	Follow-up on Internal and External Audit Reports
	Follow-up on Legislative Auditor's Single Audit Findings
	Management Advisory Services and Special Projects
<b>McNeese State University</b>	CARES Act
	Institute for Industry Education Collaboration
	Chemicals Monitoring Procedures
	Supplemental Pay
	Financial Aid
	NCAA Compliance Audits
	Tuition and Fees
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
Management Advisory Services and Special Projects	
<b>Nicholls State University</b>	CARES Act
	Procurement Cards and Travel CBA Account
	University Camps and Conferences (Continuing Education & Athletic)
	Phishing Scheme/Cybersecurity/Network Security
	Student Technology Fee Review
	Admissions Waivers/Exceptions
	Physical Custody Over Assets Taken Off Campus/Loaned to Students
	Student Fees - Biology & Chemistry Labs
	Vault Reconciliation
	Quality Assurance and Improvement Program
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
Management Advisory Services and Special Projects	

**FINANCE COMMITTEE  
UNIVERSITY OF LOUISIANA SYSTEM  
ANNUAL AUDIT PLAN FOR FISCAL YEAR 2020-21**

Campus	Audit Area/Focus
<b>Northwestern State University</b>	Student Technology Fee Review
	Travel and Purchasing Card Audits
	Cash Collection Sites
	Cashier Vault Reconciliation
	Human Resources Operations
	Building Access/Security Controls
	CARES Act
	Quality Assurance and Improvement Program
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
<b>Southeastern Louisiana University</b>	Financial Aid Operational Audit
	Inventories
	Academic Reporting
	PeopleSoft Security
	Movable Property
	Workday Audit
	Cash Collections
	Endowment and Development Audit
	Athletic Ticket Reconciliation
	CARES Act
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
<b>University of Louisiana - Lafayette</b>	Americans With Disabilities Act Administration
	Equal Employment Opportunity Programs Administration
	For Our Future Awards
	Vault Reconciliation
	Review of Student Technology Fees
	CARES Act
	Employee Hiring, Separation, & Termination Administration
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects
<b>University of Louisiana - Monroe</b>	Corporate Liability LaCarte Purchasing Card and CBA Program
	State Liability Travel Card and CBA Program
	CARES Act
	Student Technology Fee Review
	Cash Handling - Cash Collection Centers
	Quality Assurance and Improvement Program
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects



**FINANCE COMMITTEE  
UNIVERSITY OF LOUISIANA SYSTEM  
ANNUAL AUDIT PLAN FOR FISCAL YEAR 2020-21**

Campus	Audit Area/Focus
<b>University of New Orleans</b>	Student Technology Fee Review
	CARES Act
	For Our Future Awards
	Follow-up on Legislative Auditor's Single Audit Findings
	Follow-up on Internal and External Audit Reports
	Management Advisory Services and Special Projects

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.5.**      **University of Louisiana System's** report on internal and external audit activity for the period of April 20 to June 21, 2020, and annual assertions to the Board.

**EXECUTIVE SUMMARY**

Attached is a list of internal and external reports completed by various auditors since the last Board meeting. The internal audit reports are prepared based upon independent review of university departments and functions. The internal audits are designed to ascertain compliance with established policies and procedures, to evaluate operational efficiencies of business and management practices, and to determine adequacy of internal controls. The internal audits are conducted to provide management with recommendations and comments designed to improve the operations of university departments and functions. External audits are generally conducted in accordance with laws, regulations, or contracts. Also included are internal audits that are currently in progress.

In addition, our Internal Audit Charter requires that we make certain assertions to the Board annually. Based on responses from the UL System and Campuses, the following is provided:

- The internal audit activity for the UL System and the Campuses appears to be in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Code of Ethics.
- Internal Audit has maintained its organizational independence.
- Internal Audit has not experienced any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.
- Internal Audit has not experienced any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that require the attention of or requested by the Board as well as any response to risk by management that may be unacceptable to the System or University.
- Internal Audit has implemented and maintains a quality assurance program that covers all aspects of the Office of Internal Audit and continuously monitors its effectiveness. Internal Audit will complete internal self-assessments with external validations by July 31, 2020 as required by Act 314 of the 2015 Regular Legislative Session.

This is a report only and no action by the Board is necessary.

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

**Item I.6.**      **University of Louisiana System's** discussion of Fiscal Year 2019-20 third quarter financial reports and ongoing assurances.

**EXECUTIVE SUMMARY**

Attached is a summary of the universities' projected operating revenues and expenses through June 30, 2020, along with a summary of the CARES Act direct student and institutional aid grants to the universities. In addition, we are providing a summary of expected grant funds received by the State of Louisiana and awarded to the universities. These restricted funds will help defray decreases in the universities' State General Fund appropriations for fiscal year 2021. This information was obtained from: the universities; the Board of Regents; and current legislation.

This is a report only and no action by the Board is necessary.

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM**

**FINANCE COMMITTEE**

**June 25, 2020**

With the shutdowns resulting from the COVID-19 pandemic, our universities have experienced significant losses in revenues though expenses have been ongoing. Revenue shortfalls combined with ongoing expenses, therefore, have resulted in potential reductions or deficits for our operating, auxiliary, and athletic funds/activities.

Because information is coming from numerous sources and because that information is different and can be confusing, we are presenting several analyses to provide an understanding of the information and the status of funding, where applicable.

The following tables represent separate analyses; therefore, the results of the calculations in any one table are not comparable to the results in the other tables.

**TABLE 1 - PROJECTED NET LOSSES THROUGH JUNE 30, 2020**

The original fiscal 2020 operating budget for our universities totaled \$909,440,005. The universities have projected operating revenue reductions, which represent losses, totaling \$28,397,263 (primarily from losses in student tuition and fees and other self-generated revenues), and their respective expenses have been reduced by a like amount to ensure compliance with the state approved operating budget.

**TABLE 2 - PROJECTED REVENUE LOSSES FISCAL 2020 AND 2021**

As of June 8, 2020, the universities calculated their revenue losses, consisting of revenues that were foregone as a result of the shutdown and revenues that have been lost because the universities have not been able to deliver their services. Through June 8, 2020, the universities had incurred revenue losses totaling an estimated \$32,202,268.

In addition, universities projected their lost revenues from June 9, 2020 through June 30, 2021, which total \$121,230,193.

Total projected revenues lost from the beginning of the shutdown through the end of fiscal 2021 are \$153,432,461. Initial estimates of institutional aid to offset the losses totaled \$44,506,444. Net revenue losses are estimated to be \$108,925,919.

Because these are estimates they are subject to change.

### **TABLE 3 – HOUSING AND MEAL PLAN REFUNDS**

Our universities refunded students a portion of the housing and meal plan funds they paid for the semester. These amounts combined total \$13,472,344.

Most of the universities and/or housing providers issued partial refunds for students who moved out of their dorms or apartments. In addition, universities worked with their food service providers who have, or will have, absorbed some of the costs for the meal plan refunds, either directly or indirectly. However, with the decreases in the food services revenues, the universities are likely to receive lower commissions and other payments otherwise due under the contracts.

### **TABLE 4 – SUMMARY OF CARES ACT FUNDS**

Initial aid to the universities was provided by the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act). A \$64,982,136 grant was awarded to the System's universities, one half to be paid directly to students and one half to be provided to the universities as institutional aid for certain eligible, forgone revenues and for eligible expenses as defined in the act.

Of the \$32,446,068 dedicated for direct student assistance, the universities have awarded \$22,826,858 to-date. The remainder is expected to be awarded by December 31, 2020.

Most institutions have yet to draw their institutional aid funds, primarily because eligible expense categories have not been finalized by the federal government. \$9,168,135 has been drawn to date, and universities may use remaining institutional aid funds for additional student aid.

Seven universities have been awarded additional aid under the Strengthening Institutions Program and Minority Student Initiatives. The amounts awarded total \$12,059,919, which includes approximately \$9 million awarded to Grambling as an HBCU.

### **TABLE 5 – SUMMARY OF STATE GRANT FUNDS**

The State has received an approximate \$1.8 billion in federal COVID-19 aid funds. Of these funds, approximately \$800 million has been allocated for non-state level uses. The remaining \$1 billion has been allocated to various state entities, to include higher education.

House Bill (HB) 307, the supplemental appropriations bill, awarded \$47,927,356 to the System's universities for COVID-19 related expenses. These funds will be paid to the universities after supporting documentation has been approved by the Board of Regents. These funds will be reported as restricted grants and will be expended in fiscal 2021.

Universities have estimated that expenses eligible for reimbursement total \$58,400,968. With the \$47,927,356 in HB 307, universities will still have \$10,473,615 in expenses not covered by financial aid.

These State funds are in addition to the CARES Act funds for direct student aid and institutional aid and do not include the housing and meal refunds shown in Table 3.

## **SUMMARY**

The System and its universities are facing unprecedented financial challenges in the face of the COVID-19 pandemic and the nationwide shutdown. The above analysis and the attached tables are meant to simplify some of the impacts of the shutdown and are based on known facts and best estimates and will change. Though revenues totaling \$112,819,489 will be reported on the System's financial statements for fiscal 2020 and fiscal 2021, the universities are estimated to incur expenses in excess of these revenues. Therefore, the fiscal 2020 and fiscal 2021 results (net increase or decrease in net position) will likely not be comparable to fiscal 2019 results when considering the results of our universities operations.

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**TABLE 1**  
**QUARTERLY REPORT - PROJECTED NET OPERATING LOSSES**  
**THROUGH JUNE 30, 2020**

	Operating		
	Projected Revenues	Projected Expenses	Surplus/ (Deficit)
Grambling State University	49,831,889	49,831,889	0
Louisiana Tech University	125,398,000	125,398,000	0
McNeese State University	70,975,618	70,975,618	0
Nicholls State University	59,313,466	59,313,466	0
Northwestern State University	82,643,607	82,643,607	0
Southeastern Louisiana University	123,250,590	123,250,590	0
University of Louisiana at Lafayette	186,163,768	186,163,768	0
University of Louisiana at Monroe	95,246,268	95,246,268	0
University of New Orleans	88,219,536	88,219,536	0
<b>Totals</b>	<b>881,042,742</b>	<b>881,042,742</b>	<b>0</b>

Projected Revenues	881,042,742
Original Budget	<u>909,440,005</u>
Projected Budget Decrease	<u><u>(28,397,263)</u></u>

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**TABLE 2**  
**SUMMARY OF PROJECTED REVENUE LOSSES FISCAL 2020 AND 2021**

	Actual Losses as of June 8, 2020	Projected Losses from June 9, 2020 Through June 30, 2021	Total Revenue Losses	CARES Act Institutional and Other Aid	Net Revenue Losses
Grambling State University	(\$3,072,668)	(\$12,402,020)	(\$15,474,688)	\$13,360,056	(\$2,114,632)
Louisiana Tech University	(3,533,553)	(8,546,684)	(12,080,237)	3,547,444	(8,532,794)
McNeese State University	(1,595,864)	(7,317,913)	(8,913,777)	2,996,250	(5,917,528)
Nicholls State University	(1,708,167)	(9,979,392)	(11,687,559)	2,776,470	(8,911,089)
Northwestern State University	(1,980,645)	(8,225,000)	(10,205,645)	3,099,163	(7,106,482)
Southeastern Louisiana University	(3,259,482)	(19,981,145)	(23,240,627)	5,808,392	(17,432,235)
University of Louisiana at Lafayette	(8,536,541)	(31,234,295)	(39,770,836)	6,964,830	(32,806,006)
University of Louisiana at Monroe	(2,422,282)	(12,570,311)	(14,992,593)	2,888,882	(12,103,711)
University of New Orleans	(6,093,066)	(10,973,433)	(17,066,499)	3,065,058	(14,001,442)
	(\$32,202,268)	(\$121,230,193)	(\$153,432,461)	\$44,506,544	(\$108,925,919)

From Board of Regents projections based on data provided by university systems.



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**TABLE 3**  
**SUMMARY OF HOUSING AND MEAL PLAN REFUNDS**

	Total
Grambling State University	\$2,647,456
Louisiana Tech University	1,954,934
McNeese State University	643,439
Nicholls State University	1,052,488
Northwestern State University	1,342,223
Southeastern Louisiana University	2,076,799
University of Louisiana at Lafayette	1,628,511
University of Louisiana at Monroe	1,484,494
University of New Orleans	642,000
	\$13,472,344

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**TABLE 4**  
**QUARTERLY REPORT - SUMMARY OF CARES ACT FUNDS TO-DATE**

	CARES Act		Student Aid (CFDA 84.425E)		Institutional Aid (CFDA 84.425F)		Strengthening Institutions Program (CFDA 84.425M)	
	Total	50% Student Aid	Funds Drawn	Funds Remaining	Funds Drawn	Funds Remaining	Awarded	Drawn
Grambling State University*	\$7,010,388	\$3,505,194	\$2,650,000	\$855,194	\$2,809,441	\$695,753	\$9,854,862	
Louisiana Tech University	7,094,888	3,547,444	2,258,479	1,288,965	1,195,262	2,352,182	NONE	
McNeese State University	5,456,362	2,728,181	1,751,950	976,231		2,728,181	268,069	
Nicholls State University	5,057,520	2,528,760	2,219,087	309,673		2,528,760	247,710	
Northwestern State University	5,647,034	2,823,517	2,823,517	0	1,458,122	1,365,395	275,087	
Southeastern Louisiana University	10,580,284	5,290,142	4,315,175	974,967	2,076,799	3,213,343	518,250	
University of Louisiana at Lafayette	12,686,008	6,343,004	4,319,200	2,023,804	1,628,511	4,714,493	621,827	
University of Louisiana at Monroe	5,777,764	2,888,882	1,603,000	1,285,882		2,888,882	NONE	
University of New Orleans	5,581,888	2,790,944	886,450	1,904,494		2,790,944	274,114	
<b>Totals</b>	<b>\$64,892,136</b>	<b>\$32,446,068</b>	<b>\$22,826,858</b>	<b>\$9,619,210</b>	<b>\$9,168,135</b>	<b>\$23,277,933</b>	<b>\$12,059,919</b>	<b>\$0</b>

\*Grambling's funds include approximately \$9 million as an HBCU.

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**TABLE 5**  
**SUMMARY OF STATE GRANT FUNDS FOR COVID-19 LOSSES**

	State Grant Awarded	Estimated Expenses	Net
Grambling State University	\$3,115,385	\$3,122,999	(\$7,614)
Louisiana Tech University	6,396,237	6,085,382	310,855
McNeese State University	4,760,441	5,012,249	(251,808)
Nicholls State University	2,994,071	3,909,594	(915,523)
Northwestern State University	3,652,546	3,652,546	0
Southeastern Louisiana University	5,077,968	10,204,105	(5,126,137)
University of Louisiana at Lafayette	8,260,596	10,191,567	(1,930,971)
University of Louisiana at Monroe	5,153,204	7,464,687	(2,311,483)
University of New Orleans	8,516,905	8,757,839	(240,934)
	<u>\$47,927,353</u>	<u>\$58,400,968</u>	<u>(\$10,473,615)</u>

Universities are continuing to update their estimated expenses; therefore, the above estimates will change.