LSUA
LSU of ALEXANDRIA

# Statement of Cash Flows

## For the Year Ended June 30, 2014

| | | |
|---|---|---|
| **Cash flows from operating activities** | | |
| Student tuition and fees | $ | 7,595,413 |
| Federal appropriations | | - |
| ARRA receipts | | - |
| Grants and contracts | | 1,054,689 |
| Sales and services of educational departments | | 169,034 |
| Hospital income | | - |
| Auxiliary enterprise receipts | | 2,208,070 |
| Payments for employee compensation | | (10,563,403) |
| Payments for benefits | | (4,664,757) |
| Payments for utilities | | (744,476) |
| Payments for supplies and services | | (4,617,213) |
| Payments for scholarships and fellowships | | (2,286,882) |
| Loans to students | | (9,620) |
| Collection of loans to students | | - |
| Other receipts (disbursements) | | 43,416 |
| Net cash provided (used) by operating activities | | (11,815,729) |
| | | |
| **Cash flows from non-capital financing activities** | | |
| State appropriations | | 5,803,221 |
| Transfer to/from other System Institutions | | - |
| Gifts and grants for other than capital purposes | | 556,664 |
| Private gifts for endowment purposes | | (78,209) |
| TOPS receipts | | 1,695,856 |
| TOPS disbursements | | (1,691,123) |
| FEMA receipts | | - |
| FEMA disbursements | | - |
| ARRA receipts | | - |
| Direct lending receipts | | 6,022,524 |
| Direct lending disbursements | | (6,022,524) |
| Federal Family Education Loan Program receipts | | - |
| Federal Family Education Loan Program disbursements | | - |
| Other receipts (disbursements) | | 3,891,478 |
| Net cash provided (used) by noncapital financing sources | | 10,177,887 |
| | | |
| **Cash flows from capital financing activities** | | |
| Proceeds from capital debt | | - |
| Capital appropriations received | | - |
| Capital grants and gifts received | | 115,091 |
| Proceeds from sale of capital assets | | - |
| Purchase of capital assets | | (152,737) |
| Principal paid on capital debt and leases | | (100,000) |
| Interest paid on capital debt and leases | | (198,328) |
| Deposit with trustees | | - |
| Other sources | | 78,210 |
| Net cash provided (used) by capital financing activities | | (257,764) |
| | | |
| **Cash flows from investing activities** | | |
| Proceeds from sales and maturities of investments | | - |
| Interest received on investments | | 85,706 |
| Purchase of investments | | - |
| Net cash provided (used) by investing activities | | 85,706 |
| | | |
| Net increase (decrease) in cash and cash equivalents | | (1,809,900) |
| | | |
| Cash and cash equivalents at the beginning of the year | | 2,396,942 |
| | | |
| Cash and cash equivalents at the end of the year | $ | 587,042 |

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## For the Year Ended June 30, 2014

| | | |
|---|---|---|
| **Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities** | | |
| Operating loss | $ | (13,953,004) |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | | |
| Depreciation expense | | 1,298,185 |
| Changes in assets and liabilities | | |
| (Increase) decrease in accounts receivable, net | | (795,568) |
| (Increase) decrease in inventories | | (276) |
| (Increase) decrease in prepaid expenses & advances | | - |
| (Increase) decrease in notes receivable | | - |
| (Increase) decrease in other assets | | - |
| Increase (decrease) in accounts payable & accrued liabilities | | (93,174) |
| Increase (decrease) in unearned revenues | | 484,804 |
| Increase (decrease) in amounts held in custody for others | | 38,485 |
| Increase (decrease) in compensated absences | | 17,576 |
| Increase (decrease) in OPEB payable | | 1,187,243 |
| Increase (decrease) in other liabilities | | - |
| Net cash provided (used) by operating activities: | | (11,815,729) |
| **Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions** | | |
| Non-cash state appropriations for property | | 157,546 |
| Non-cash capital gifts | | - |
| Net non-cash transactions | | 157,546 |
| **Reconciliation of Cash & Cash Equivalents to the SNP** | | |
| Cash and cash equivalents classified as current assets | | (18,602) |
| Cash and cash equivalents classified as noncurrent assets | | 605,644 |
| | $ | 587,042 |