LSUA
LSU of ALEXANDRIA

Statement of Cash Flows

For the Year Ended June 30, 2015

Cash flows from operating activities		
Student tuition and fees	$	9,476,046
Federal appropriations		-
ARRA receipts		-
Grants and contracts		1,011,620
Sales and services of educational departments		155,609
Hospital income		-
Auxiliary enterprise receipts		2,314,933
Payments for employee compensation		(10,398,419)
Payments for benefits		(4,791,334)
Payments for utilities		(717,461)
Payments for supplies and services		(3,256,962)
Payments for scholarships and fellowships		(2,706,456)
Loans to students		(401,762)
Collection of loans to students		-
Other receipts (disbursements)		37,233
Net cash provided (used) by operating activities		(9,276,953)
Cash flows from non-capital financing activities		
State appropriations		5,339,471
Transfer to/from other System Institutions		-
Gifts and grants for other than capital purposes		623,922
Private gifts for endowment purposes		28,846
TOPS receipts		2,202,026
TOPS disbursements		(2,222,990)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		7,295,517
Direct lending disbursements		(7,295,517)
Federal Family Education Loan Program receipts		-
Federal Family Education Loan Program disbursements		-
Implicit loan to/from other campuses		(462,974)
Other receipts (disbursements)		4,737,896
Net cash provided (used) by noncapital financing sources		10,246,197
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		106,474
Proceeds from sale of capital assets		-
Purchase of capital assets		(293,593)
Principal paid on capital debt and leases		(100,000)
Interest paid on capital debt and leases		(194,138)
Deposit with trustees		-
Other sources		(28,845)
Net cash provided (used) by capital financing activities		(510,102)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		-
Interest received on investments		93,669
Purchase of investments		-
Net cash provided (used) by investing activities		93,669
Net increase (decrease) in cash and cash equivalents		552,811
Cash and cash equivalents at the beginning of the year		587,042
Cash and cash equivalents at the end of the year	$	1,139,853

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Statement of Cash Flows

For the Year Ended June 30, 2015

Reconciliation of Net Operating Revenues (Expenses) to		
Net Cash Provided (used) by Operating Activities		
Operating loss	$	(11,501,165)
Adjustments to reconcile net income (loss) to net cash		
provided (used) by operating activities:		
Depreciation expense		1,298,498
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		(1,740,936)
(Increase) decrease in inventories		8,745
(Increase) decrease in prepaid expenses & advances		-
(Increase) decrease in notes receivable		-
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		47,117
Increase (decrease) in unearned revenues		1,188,984
Increase (decrease) in amounts held in custody for others		493,525
Increase (decrease) in compensated absences		(17,484)
Increase (decrease) in OPEB payable		1,307,757
Increase (decrease) in NPL and associated deferrals		(361,994)
Increase (decrease) in other liabilities		-
Net cash provided (used) by operating activities:		(9,276,953)
Noncash Investing, Noncapital Financing, and Capital &		
Related Financing Transactions		
Non-cash state appropriations for property		233,267
Non-cash capital gifts		-
Net non-cash transactions		233,267
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		480,453
Cash and cash equivalents classified as noncurrent assets		659,400
	$	1,139,853