LSU of ALEXANDRIA

Statement of Cash Flows

For the Year Ended June 30, 2016

Cash flows from operating activities		
Student tuition and fees	$	11,255,860
Federal appropriations		-
ARRA receipts		-
Grants and contracts		966,429
Sales and services of educational departments		160,486
Hospital income		-
Auxiliary enterprise receipts		2,196,160
Payments for employee compensation		(10,833,742)
Payments for benefits		(4,866,225)
Payments for utilities		(729,146)
Payments for supplies and services		(4,270,711)
Payments for scholarships and fellowships		(2,931,769)
Loans to students		(217,080)
Collection of loans to students		-
Other receipts (disbursements)		(11,756)
Net cash provided (used) by operating activities		(9,281,494)
Cash flows from non-capital financing activities		
State appropriations		5,463,333
Transfer to/from other System Institutions		-
Gifts and grants for other than capital purposes		804,892
Private gifts for endowment purposes		42,054
TOPS receipts		2,124,055
TOPS disbursements		(2,339,184)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		8,129,987
Direct lending disbursements		(8,129,987)
Federal Family Education Loan Program receipts		-
Federal Family Education Loan Program disbursements		-
Implicit loan to/from other campuses		462,974
Other receipts (disbursements)		4,999,018
Net cash provided (used) by noncapital financing sources		11,557,142
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		(1,665)
Proceeds from sale of capital assets		-
Purchase of capital assets		(718,714)
Principal paid on capital debt and leases		(100,000)
Interest paid on capital debt and leases		(190,075)
Deposit with trustees		-
Other sources		(42,054)
Net cash provided (used) by capital financing activities		(1,052,508)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		19,242
Interest received on investments		94,693
Purchase of investments		-
Net cash provided (used) by investing activities		113,935
Net increase (decrease) in cash and cash equivalents		1,337,075
Cash and cash equivalents at the beginning of the year		1,139,853
Cash and cash equivalents at the end of the year	$	2,476,928

LSU of ALEXANDRIA

Statement of Cash Flows

For the Year Ended June 30, 2016

Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities		
Operating loss	$	(10,353,248)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		1,394,295
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		(295,432)
(Increase) decrease in inventories		159
(Increase) decrease in prepaid expenses & advances		-
(Increase) decrease in notes receivable		-
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		(57,668)
Increase (decrease) in unearned revenues		261,079
Increase (decrease) in amounts held in custody for others		(510,380)
Increase (decrease) in compensated absences		53,828
Increase (decrease) in OPEB payable		1,328,117
Increase (decrease) in NPL and associated deferrals		(1,102,244)
Increase (decrease) in other liabilities		-
Net cash provided (used) by operating activities:		(9,281,494)
Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions		
Capital appropriations		748,906
Capital gifts and grants		-
Net non-cash transactions		748,906
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		1,788,086
Cash and cash equivalents classified as noncurrent assets		688,842
	$	2,476,928