LSUA
LSU of ALEXANDRIA

Statement of Cash Flows

For the Year Ended June 30, 2017

Cash flows from operating activities		
Student tuition and fees	$	13,339,653
Federal appropriations		-
ARRA receipts		-
Grants and contracts		455,567
Sales and services of educational departments		250,420
Hospital income		-
Auxiliary enterprise receipts		1,425,692
Payments for employee compensation		(11,472,247)
Payments for benefits		(4,912,461)
Payments for utilities		(848,546)
Payments for supplies and services		(4,399,319)
Payments for scholarships and fellowships		(4,016,533)
Loans to students		(537,413)
Collection of loans to students		-
Other receipts (disbursements)		33,996
Net cash provided (used) by operating activities		(10,681,191)
Cash flows from non-capital financing activities		
State appropriations		5,286,517
Transfer to/from other System Institutions		-
Gifts and grants for other than capital purposes		799,174
Private gifts for endowment purposes		-
TOPS receipts		1,576,093
TOPS disbursements		(1,576,093)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		10,203,454
Direct lending disbursements		(10,203,454)
Federal Family Education Loan Program receipts		-
Federal Family Education Loan Program disbursements		-
Implicit loan to/from other campuses		-
Other receipts (disbursements)		5,715,892
Net cash provided (used) by noncapital financing sources		11,801,583
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		61,999
Proceeds from sale of capital assets		-
Purchase of capital assets		(341,854)
Principal paid on capital debt and leases		(125,000)
Interest paid on capital debt and leases		(185,356)
Deposit with trustees		-
Other sources		31,232
Net cash provided (used) by capital financing activities		(558,979)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		-

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Statement of Cash Flows

For the Year Ended June 30, 2017

Interest received on investments		57,472
Purchase of investments		-
Net cash provided (used) by investing activities		57,472
Net increase (decrease) in cash and cash equivalents		618,885
Cash and cash equivalents at the beginning of the year		2,476,928
Cash and cash equivalents at the end of the year	$	3,095,813
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities		
Operating loss	$	(13,229,020)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		1,481,257
Nonemployer contributing entity revenue		59,026
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		(1,628,923)
(Increase) decrease in inventories		123
(Increase) decrease in prepaid expenses & advances		-
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to pensions		(2,633,444)
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		163,925
Increase (decrease) in unearned revenues		1,230,463
Increase (decrease) in amounts held in custody for others		17,154
Increase (decrease) in compensated absences		50,286
Increase (decrease) in OPEB payable		1,100,605
Increase (decrease) in NPL		3,135,750
Increase (decrease) in deferred inflows related to pensions		(428,393)
Increase (decrease) in other liabilities		-
Net cash provided (used) by operating activities:		(10,681,191)
Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions		
Capital appropriations		-
Capital gifts and grants		554,108
Net non-cash transactions		554,108
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		1,949,771
Cash and cash equivalents classified as noncurrent assets		1,146,042
	$	3,095,813