Statement of Cash Flows
For the Year Ended June 30, 2018

Cash flows from operating activities	
Student tuition and fees	$ -
Federal appropriations	11,326,777
ARRA receipts	-
Grants and contracts	30,880,744
Sales and services of educational departments	6,384,150
Hospital income	-
Auxiliary enterprise receipts	-
Payments for employee compensation	(64,623,985)
Payments for benefits	(31,967,726)
Payments for utilities	(2,248,622)
Payments for supplies and services	(32,914,602)
Payments for scholarships and fellowships	(96,261)
Loans to students	-
Collection of loans to students	-
Other receipts (disbursements)	8,784,713
Net cash provided (used) by operating activities	(74,474,812)
Cash flows from non-capital financing activities	
State appropriations	72,464,318
Transfer to/from other System Institutions	-
Gifts and grants for other than capital purposes	1,796,105
Private gifts for endowment purposes	-
TOPS receipts	-
TOPS disbursements	-
FEMA receipts	273,144
FEMA disbursements	(296,714)
ARRA receipts	-
Direct lending receipts	-
Direct lending disbursements	-
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Implicit loan to/from other campuses	-
Other receipts (disbursements)	86,874
Net cash provided (used) by noncapital financing sources	74,323,727
Cash flows from capital financing activities	
Proceeds from capital debt	-
Capital appropriations received	-
Capital grants and gifts received	736,569
Proceeds from sale of capital assets	-
Purchase of capital assets	(2,245,735)
Principal paid on capital debt and leases	-
Interest paid on capital debt and leases	-
Deposit with trustees	-
Other sources	(24,747)
Net cash provided (used) by capital financing activities	(1,533,913)
Cash flows from investing activities	
Proceeds from sales and maturities of investments	-
Interest received on investments	650,551
Purchase of investments	-
Net cash provided (used) by investing activities	650,551
Net increase (decrease) in cash and cash equivalents	(1,034,447)
Cash and cash equivalents at the beginning of the year	23,885,672
Cash and cash equivalents at the end of the year	$ 22,851,225

LSU AgCenter
Research · Extension · Teaching

Statement of Cash Flows
For the Year Ended June 30, 2018

Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities		
Operating loss	$	(76,529,123)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		3,943,688
Nonemployer contributing entity revenue		311,283
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		983,086
(Increase) decrease in inventories		471,737
(Increase) decrease in prepaid expenses & advances		1,550
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to OPEB		(870,430)
(Increase) decrease in deferred outflows related to pensions		9,779,572
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		(937,786)
Increase (decrease) in unearned revenues		243,961
Increase (decrease) in amounts held in custody for others		4,690
Increase (decrease) in compensated absences		286,644
Increase (decrease) in OPEB payable		(5,328,321)
Increase (decrease) in NPL		(16,931,512)
Increase (decrease) in deferred inflows related to OPEB		7,860,944
Increase (decrease) in deferred inflows related to pensions		2,205,315
Increase (decrease) in other liabilities		29,890
Net cash provided (used) by operating activities:		(74,474,812)
Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions		
Capital appropriations		-
Amortized borrowing expense		-
Increase (Decrease) in fair market value of assets		(204,224)
Non-employer contributing entity revenue		311,283
Capital gifts and grants		-
Transfer/disposal of capital assets		29,309
Net non-cash transactions		136,368
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		17,783,731
Cash and cash equivalents classified as noncurrent assets		5,067,494
	$	22,851,225
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