LSU of ALEXANDRIA

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

Cash flows from operating activities		
Student tuition and fees	$	13,804,193
Federal appropriations		-
ARRA receipts		-
Grants and contracts		834,794
Sales and services of educational departments		211,837
Hospital income		-
Auxiliary enterprise receipts		2,287,135
Payments for employee compensation		(12,217,616)
Payments for benefits		(5,382,982)
Payments for utilities		(897,002)
Payments for supplies and services		(5,077,913)
Payments for scholarships and fellowships		(4,648,096)
Loans to students		(1,484,503)
Collection of loans to students		-
Other receipts (disbursements)		77,669
Net cash provided (used) by operating activities		(12,492,484)
Cash flows from non-capital financing activities		
State appropriations		5,115,936
Transfer to/from other System Institutions		-
Gifts and grants for other than capital purposes		392,725
Private gifts for endowment purposes		-
TOPS receipts		2,565,703
TOPS disbursements		(2,565,703)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		10,962,370
Direct lending disbursements		(10,962,370)
Federal Family Education Loan Program receipts		-
Federal Family Education Loan Program disbursements		-
Implicit loan to/from other campuses		-
Other receipts (disbursements)		6,073,470
Net cash provided (used) by noncapital financing sources		11,582,131
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		34,702
Proceeds from sale of capital assets		-
Purchase of capital assets		(226,790)
Principal paid on capital debt and leases		(125,000)
Interest paid on capital debt and leases		(179,575)
Deposit with trustees		-
Other sources		(48,728)
Net cash provided (used) by capital financing activities		(545,391)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		-
Interest received on investments		157,224
Purchase of investments		-
Net cash provided (used) by investing activities		157,224
Net increase (decrease) in cash and cash equivalents		(1,298,520)
Cash and cash equivalents at the beginning of the year		3,095,813
Cash and cash equivalents at the end of the year	$	1,797,293

LSU of ALEXANDRIA

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	$	(12,084,683)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		1,376,681
Nonemployer contributing entity revenue		62,894
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		(1,924,292)
(Increase) decrease in inventories		(208)
(Increase) decrease in prepaid expenses & advances		-
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to OPEB		42,999
(Increase) decrease in deferred outflows related to pensions		800,175
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		17,170
Increase (decrease) in unearned revenues		179,059
Increase (decrease) in amounts held in custody for others		(5,129)
Increase (decrease) in compensated absences		107,079
Increase (decrease) in OPEB payable		(601,409)
Increase (decrease) in NPL		(1,957,462)
Increase (decrease) in deferred inflows related to OPEB		1,199,226
Increase (decrease) in deferred inflows related to pensions		295,416
Increase (decrease) in other liabilities		-
Net cash provided (used) by operating activities:		(12,492,484)
Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions		
Capital appropriations		-
Amortized borrowing expense		-
Increase (Decrease) in fair market value of assets		(198,162)
Non-employer contributing entity revenue		62,894
Capital gifts and grants		-
Transfer/disposal of capital assets		-
Net non-cash transactions		(135,268)
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		714,086
Cash and cash equivalents classified as noncurrent assets		1,083,207
	$	1,797,293
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