LSUE EUNICE

# Statement of Cash Flows

## For the Year Ended June 30, 2017

| | | |
|---|---|---|
| **Cash flows from operating activities** | | |
| Student tuition and fees | $ | 6,625,830 |
| Federal appropriations | | - |
| ARRA receipts | | - |
| Grants and contracts | | 572,473 |
| Sales and services of educational departments | | 7,727 |
| Hospital income | | - |
| Auxiliary enterprise receipts | | 2,963,550 |
| Payments for employee compensation | | (7,431,137) |
| Payments for benefits | | (3,631,703) |
| Payments for utilities | | (650,325) |
| Payments for supplies and services | | (5,268,714) |
| Payments for scholarships and fellowships | | (3,035,203) |
| Loans to students | | - |
| Collection of loans to students | | - |
| Other receipts (disbursements) | | 4,353 |
| Net cash provided (used) by operating activities | | (9,843,149) |
| **Cash flows from non-capital financing activities** | | |
| State appropriations | | 4,727,417 |
| Transfer to/from other System Institutions | | - |
| Gifts and grants for other than capital purposes | | 369,991 |
| Private gifts for endowment purposes | | - |
| TOPS receipts | | 939,772 |
| TOPS disbursements | | (939,772) |
| FEMA receipts | | - |
| FEMA disbursements | | - |
| ARRA receipts | | - |
| Direct lending receipts | | 6,279,692 |
| Direct lending disbursements | | (6,279,692) |
| Federal Family Education Loan Program receipts | | - |
| Federal Family Education Loan Program disbursements | | - |
| Implicit loan to/from other campuses | | - |
| Other receipts (disbursements) | | 4,847,126 |
| Net cash provided (used) by noncapital financing sources | | 9,944,534 |
| **Cash flows from capital financing activities** | | |
| Proceeds from capital debt | | 297,090 |
| Capital appropriations received | | - |
| Capital grants and gifts received | | (18,773) |
| Proceeds from sale of capital assets | | - |
| Purchase of capital assets | | (162,776) |
| Principal paid on capital debt and leases | | (270,922) |
| Interest paid on capital debt and leases | | (311,759) |
| Deposit with trustees | | - |
| Other sources | | (99,574) |
| Net cash provided (used) by capital financing activities | | (566,714) |

LSUE EUNICE

# Statement of Cash Flows

## For the Year Ended June 30, 2017

| | | |
|---|---|---|
| **Cash flows from investing activities** | | |
| Proceeds from sales and maturities of investments | | - |
| Interest received on investments | | 74,573 |
| Purchase of investments | | (1,855) |
| Net cash provided (used) by investing activities | | 72,718 |
| | | |
| Net increase (decrease) in cash and cash equivalents | | (392,611) |
| | | |
| Cash and cash equivalents at the beginning of the year | | 2,207,986 |
| | | |
| Cash and cash equivalents at the end of the year | $ | 1,815,375 |
| | | |
| **Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities** | | |
| | | |
| Operating loss | $ | (10,622,933) |
| Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities: | | |
| | | |
| Depreciation expense | | 1,203,229 |
| Nonemployer contributing entity revenue | | 38,342 |
| Changes in assets and liabilities | | |
| (Increase) decrease in accounts receivable, net | | (1,026,720) |
| (Increase) decrease in inventories | | (48,511) |
| (Increase) decrease in prepaid expenses & advances | | - |
| (Increase) decrease in notes receivable | | - |
| (Increase) decrease in deferred outflows related to pensions | | (1,496,859) |
| (Increase) decrease in other assets | | - |
| Increase (decrease) in accounts payable & accrued liabilities | | 122,296 |
| Increase (decrease) in unearned revenues | | 502,157 |
| Increase (decrease) in amounts held in custody for others | | (30,037) |
| Increase (decrease) in compensated absences | | 12,219 |
| Increase (decrease) in OPEB payable | | 610,898 |
| Increase (decrease) in NPL | | 568,895 |
| Increase (decrease) in deferred inflows related to pensions | | 323,875 |
| Increase (decrease) in other liabilities | | - |
| Net cash provided (used) by operating activities: | | (9,843,149) |
| | | |
| **Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions** | | |
| Capital appropriations | | - |
| Capital gifts and grants | | - |
| Net non-cash transactions | | - |

LSUE EUNICE

# Statement of Cash Flows

## For the Year Ended June 30, 2017

| Reconciliation of Cash & Cash Equivalents to the SNP | | |
|---|---|---|
| Cash and cash equivalents classified as current assets | | 1,326,635 |
| Cash and cash equivalents classified as noncurrent assets | | 488,740 |
| | $ | 1,815,375 |