LSUE EUNICE

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

Cash flows from operating activities		
Student tuition and fees	$	6,349,179
Federal appropriations		-
ARRA receipts		-
Grants and contracts		660,586
Sales and services of educational departments		7,067
Hospital income		-
Auxiliary enterprise receipts		3,529,632
Payments for employee compensation		(8,624,063)
Payments for benefits		(4,153,610)
Payments for utilities		(472,976)
Payments for supplies and services		(4,943,924)
Payments for scholarships and fellowships		(3,354,564)
Loans to students		37,593
Collection of loans to students		-
Other receipts (disbursements)		45,894
Net cash provided (used) by operating activities		(10,919,186)
Cash flows from non-capital financing activities		
State appropriations		4,870,045
Transfer to/from other System Institutions		-
Gifts and grants for other than capital purposes		388,660
Private gifts for endowment purposes		-
TOPS receipts		1,412,496
TOPS disbursements		(1,412,496)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		6,216,486
Direct lending disbursements		(6,216,486)
Federal Family Education Loan Program receipts		-
Federal Family Education Loan Program disbursements		-
Implicit loan to/from other campuses		-
Other receipts (disbursements)		5,046,692
Net cash provided (used) by noncapital financing sources		10,305,397
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		100,000
Proceeds from sale of capital assets		-
Purchase of capital assets		(158,922)
Principal paid on capital debt and leases		(310,520)
Interest paid on capital debt and leases		(323,472)
Deposit with trustees		-
Other sources		(5,348)
Net cash provided (used) by capital financing activities		(698,262)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		-
Interest received on investments		48,758
Purchase of investments		(2,920)
Net cash provided (used) by investing activities		45,838
Net increase (decrease) in cash and cash equivalents		(1,266,213)
Cash and cash equivalents at the beginning of the year		1,815,375
Cash and cash equivalents at the end of the year	$	549,162

LSUE EUNICE

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	$	(11,317,869)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		1,177,358
Nonemployer contributing entity revenue		44,117
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net		(886,839)
(Increase) decrease in inventories		(10,458)
(Increase) decrease in prepaid expenses & advances		3,450
(Increase) decrease in notes receivable		-
(Increase) decrease in deferred outflows related to OPEB		(52,881)
(Increase) decrease in deferred outflows related to pensions		(615,712)
(Increase) decrease in other assets		-
Increase (decrease) in accounts payable & accrued liabilities		(278,189)
Increase (decrease) in unearned revenues		279,245
Increase (decrease) in amounts held in custody for others		467,428
Increase (decrease) in compensated absences		139,351
Increase (decrease) in OPEB payable		(486,281)
Increase (decrease) in NPL		(156,901)
Increase (decrease) in deferred inflows related to OPEB		924,227
Increase (decrease) in deferred inflows related to pensions		(149,232)
Increase (decrease) in other liabilities		-
Net cash provided (used) by operating activities:		(10,919,186)
Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions		
Capital appropriations		-
Amortized borrowing expense		-
Increase (Decrease) in fair market value of assets		(23,646)
Non-employer contributing entity revenue		44,117
Capital gifts and grants		-
Transfer/disposal of capital assets		-
Net non-cash transactions		20,471
Reconciliation of Cash & Cash Equivalents to the SNP		
Cash and cash equivalents classified as current assets		167,353
Cash and cash equivalents classified as noncurrent assets		381,809
	$	549,162
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