



Statement of Cash Flows
For the Year Ended June 30, 2019

		LSUHSC-NO
CASH FLOWS FROM OPERATING ACTIVITIES:		
Tuition and fees	\$	51,381,560
Federal appropriations		-
Grants and contracts		414,786,789
Sales and services of educational departments		9,143,696
Hospital income		-
Auxiliary enterprise receipts		7,646,849
Payments for employee compensation		(323,465,068)
Payments for benefits		(68,117,345)
Payments for utilities		(12,818,534)
Payments for supplies and services		(150,802,970)
Payments for scholarship and fellowships		(2,506,296)
Loans to students		(105,951)
Collection of loans to students		1,516,648
Other receipts		1,357,207
Net cash used by operating activities		(71,983,415)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State appropriations		82,043,795
Gifts and grants for other than capital purposes		3,926,267
Private gifts for endowment purposes		840,000
TOPS receipts		2,096,295
TOPS disbursements		(2,082,181)
FEMA receipts		-
FEMA disbursements		-
ARRA receipts		-
Direct lending receipts		65,100,398
Direct lending disbursements		(64,893,048)
Implicit loan to/from other campuses		-
Other receipts		(72,848)
Net cash provided by noncapital financing activities		86,958,678
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Proceeds from issuance of debt		-
Capital gifts and grants received		-
Purchase of capital assets		(10,343,563)
Principal paid on capital debt and leases		(702,089)
Interest paid on capital debt and leases		(466,157)
Refunding of bonds		-
Bond issuance cost		-
Deposits with trustees		-
Other uses		(24,416)
Net cash used by capital financing activities		(11,536,225)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sales and maturities of investments		-
Interest received on investments		4,886,527
Purchase of investments		(60,427)
Net cash provided by investing activities		4,826,100
NET DECREASE IN CASH AND CASH EQUIVALENTS		8,265,138
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		27,624,340



Statement of Cash Flows
For the Year Ended June 30, 2019

LSUHSC-NO

CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	35,889,478
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RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:

Operating loss	\$	(68,172,485)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense		24,264,915
Non-employer contributing entity revenue		1,045,420
Changes in assets, deferred outflows, liabilities, and deferred inflows:		
(Increase)/Decrease in accounts receivable, net		(18,942,801)
(Increase)/Decrease in inventories		(343,575)
(Increase)/Decrease in prepaid expenses and other		533,417
(Increase)/Decrease in notes receivable		1,410,697
(Increase)/Decrease in deferred outflows related to OPEB		(11,378,004)
(Increase)/Decrease in deferred outflows related to pensions		(8,906,678)
(Increase)/Decrease in other assets		
Increase/(Decrease) in accounts payable and accrued liabilities		9,767,508
Increase/(Decrease) in unearned revenue		(6,375,660)
Increase/(Decrease) in amounts held in custody for others		(213,167)
Increase/(Decrease) in compensated absences		220,388
Increase/(Decrease) in OPEB liability		13,673,791
Increase/(Decrease) in net pension liability		(21,729,678)
Increase/(Decrease) in deferred inflows related to OPEB		11,723,828
Increase/(Decrease) in deferred inflows related to pensions		1,438,669
Increase/(Decrease) in other liabilities		-
Net cash used by operating activities	\$	(71,983,415)

RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION:

Cash and cash equivalents classified as current assets	\$	35,889,478
Cash and cash equivalents classified as noncurrent assets		-
Cash and cash equivalents at end of the year	\$	35,889,478

SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:

Capital appropriations	\$	454,354
Amortized borrowing expense		-
Increase/(Decrease) in fair market value of assets		(20,776)
Non-employer contributing entity revenue		1,045,420
Capital gifts and grants		116,184
Transfers/disposal of capital assets		8,335
	\$	1,603,517