



**Statement of Cash Flows**  
**For the Year Ended June 30, 2024**

**LSUNO**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Tuition and fees	\$	62,159,897.00
Federal appropriations	\$	-
Grants and contracts	\$	742,267,329.00
Sales and services of educational departments	\$	9,032,519.00
Hospital income	\$	-
Auxiliary enterprise receipts	\$	7,514,734.00
Payments for employee compensation	\$	(392,962,861.00)
Payments for benefits	\$	(82,776,228.00)
Payments for utilities	\$	(15,766,448.00)
Payments for supplies and services	\$	(456,430,872.00)
Payments for scholarship and fellowships	\$	(3,777,484.00)
Loans to students	\$	(1,029,641.00)
Collection of loans to students	\$	787,986.00
Other receipts	\$	2,195,424.00
<b>Net cash used by operating activities</b>		<b>(128,785,645)</b>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

State appropriations	103,594,743
Gifts and grants for other than capital purposes	5,545,108
Private gifts for endowment purposes	1,200,000
TOPS receipts	1,865,898
TOPS disbursements	(1,899,312)
FEMA receipts	-
FEMA disbursements	-
ARRA receipts	-
Direct lending receipts	73,230,114
Direct lending disbursements	(77,485,913)
CARES Receipts	-
CARES Disbursements	-
Implicit loan to/from other campuses	50,000,000
Other receipts	2,620,484
<b>Net cash provided by noncapital financing activities</b>	<b>158,671,122</b>

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:**

Proceeds from issuance of debt	-
Capital gifts and grants received	-
Purchase of capital assets	(41,839,329)
Principal paid on capital debt and leases	(73,107)
Interest paid on capital debt and leases	(79,688)
Refunding of bonds	-
Bond issuance cost	-



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		<b>LSUNO</b>
Deposits with trustees		-
Receipts from lessor leases		1,109,201
Payments for leased assets		(1,578,685)
Other uses		1,627,376
<b>Net cash used by capital financing activities</b>		<b>(40,834,232)</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments		1,214,090
Interest received on investments		17,145,721
Purchase of investments		(1,200,000)
<b>Net cash provided by investing activities</b>		<b>17,159,811</b>
 <b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		 <b>6,211,056</b>
 <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>		 <b>101,761,842</b>
 <b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		 <b>\$ 107,972,898</b>
 <b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:</b>		
Operating loss	\$	(62,847,960)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation expense	\$	25,000,654
Non-employer contributing entity revenue	\$	4,020,843
Changes in assets, deferred outflows, liabilities, and deferred inflows:		
(Increase)/Decrease in accounts receivable, net	\$	(112,044,141)
(Increase)/Decrease in inventories	\$	194,561
(Increase)/Decrease in prepaid expenses and other	\$	7,502,679
(Increase)/Decrease in notes receivable	\$	(241,655)
(Increase)/Decrease in deferred outflows related to OPEB	\$	5,061,659
(Increase)/Decrease in deferred outflows related to pensions	\$	1,512,429
(Increase)/Decrease in other deferred outflows	\$	-
(Increase)/Decrease in other assets	\$	-
Increase/(Decrease) in accounts payable and accrued liabilities	\$	27,441,269
Increase/(Decrease) in unearned revenue	\$	(18,758,634)
Increase/(Decrease) in amounts held in custody for others	\$	73,361
Increase/(Decrease) in compensated absences	\$	767,409
Increase/(Decrease) in OPEB liability	\$	10,269,614
Increase/(Decrease) in net pension liability	\$	(21,336,925)



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Increase/(Decrease) in deferred inflows related to OPEB	\$	(15,524,408)
Increase/(Decrease) in deferred inflows related to pensions	\$	3,956,017
Increase/(Decrease) in other deferred inflows	\$	-
Increase/(Decrease) in other liabilities	\$	16,167,583
<b>Net cash used by operating activities</b>	<b>\$</b>	<b>(128,785,645)</b>

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

Cash and cash equivalents classified as current assets	\$	107,972,898
Cash and cash equivalents classified as noncurrent assets		-
<b>Cash and cash equivalents at end of the year</b>	<b>\$</b>	<b>107,972,898</b>

**SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:**

Capital appropriations	\$	9,081,784
Amortized borrowing expense	\$	-
Increase/(Decrease) in fair market value of assets	\$	2,053,165
Non-employer contributing entity revenue	\$	4,020,843
Capital gifts and grants	\$	256,064
Transfers/disposal of capital assets	\$	(186,062)
Subscription-based IT arrangements acquired in current year	\$	826,571
Leased assets acquired in current year	\$	-
Lease receivables acquired in current year	\$	1,026,930
	<b>\$</b>	<b>17,079,295</b>