

Cash flows from operating activities		
Student tuition and fees	\$	54,072,255
Federal appropriations	·	- · · -
Grants and contracts		1,328,268
Sales and services of educational departments		498,617
Hospital income		-
Auxiliary enterprise receipts		4,003,084
Payments for employee compensation		(30,996,476)
Payments for benefits		(12,100,994)
Payments for utilities		(1,518,521)
Payments for supplies and services		(35,525,922)
Payments for scholarships and fellowships		(2,072,562)
Loans to students		(367,303)
Collection of loans to students		-
Other receipts (disbursements)		2,140,370
Net cash provided (used) by operating activities		(20,539,184)
Cash flows from non-capital financing activities		
State appropriations		15,081,742
Gifts and grants for other than capital purposes		1,059,054
Private gifts for endowment purposes		-
TOPS receipts		3,247,253
TOPS disbursements		(3,247,253)
FEMA receipts		(40)
FEMA disbursements		40
Direct lending receipts		44,396,580
Direct lending disbursements		(44,396,580)
CARES receipts		2,637,871
CARES disbursements		(2,637,871)
Implicit loan to/from other campuses		(2,865,575)
Other receipts (disbursements)		7,734,013
Net cash provided (used) by noncapital financing sources	-	21,009,234
Cash flows from capital financing activities		
Proceeds from capital debt		-
Capital appropriations received		-
Capital grants and gifts received		200,000
Proceeds from sale of capital assets		-
Purchase of capital assets		(2,328,304)
Principal paid on capital debt and leases		-
Interest paid on capital debt and leases		-
Deposit with trustees		-
Receipts from lessor leases		-
Payments for leased assets		(662,472)
Other sources		- (2 = 2 = 2)
Net cash provided (used) by capital financing activities		(2,790,776)
Cash flows from investing activities		
Proceeds from sales and maturities of investments		-
Interest received on investments		530,797
Purchase of investments		-
Net cash provided (used) by investing activities		530,797
Net increase (decrease) in cash and cash equivalents		(1,789,929)
Cash and cash equivalents at the beginning of the year		8,251,091
Cash and cash equivalents at the end of the year	\$	6,461,162
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Statement of Cash Flows For the Year Ended June 30, 2023

Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities

Depreciation expense 2,820,142 Nonemployer contributing entity revenue 209,324 Changes in assets and liabilities (Increase) decrease in incentories (2,746) (Increase) decrease in inventories (2,746) (Increase) decrease in inventories (322,527) (Increase) decrease in inventories (322,527) (Increase) decrease in prepaid expenses & advances (322,527) (Increase) decrease in deferred outflows related to OPEB 1,297,280 (Increase) decrease in deferred outflows related to OPEB 1,297,280 (Increase) decrease in deferred outflows related to pensions (2,628,075) (Increase) decrease in other assets Increase (decrease) in accounts payable & accrued liabilities (187,077) Increase (decrease) in unearned revenues 242,981 Increase (decrease) in unearned revenues 242,981 Increase (decrease) in opensated absences 75,566 Increase (decrease) in OPEB payable (2,110,665) Increase (decrease) in OPEB payable (2,110,665) Increase (decrease) in OPEB payable (2,110,665) Increase (decrease) in deferred inflows related to OPEB (2,19,29,599) Increase (decrease) in deferred inflows related to OPEB (19,592) Increase (decrease) in other liabilities (19,592) Increase (decrease) in other liabilities (19,592) Increase (decrease) in other liabilities (19,890) Net cash provided (used) by operating activities: (20,539,184) Noncash Investing, Noncapital Financing, and Capital & Related Financing Transactions - Capital appropriations - C	Operating loss Adjustments to reconcile net income (loss) to net cash	\$ (24,716,879)
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