

**LSU AT ALEXANDRIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

**Cash flows from operating activities**

Student tuition and fees	\$ 4,213,795
Federal appropriations	-
Grants and contracts	4,680,533
Sales and services of educational departments	17,343
Hospital income	-
Auxiliary enterprise receipts	993,695
Payments for employee compensation	(10,532,798)
Payments for benefits	(3,276,081)
Payments for utilities	(644,755)
Payments for supplies and services	(3,765,357)
Payments for scholarships and fellowships	(900,104)
Loans to students	1,870
Collection of loans to students	-
Other receipts	74,326
Net cash used by operating activities	<u>(9,137,533)</u>

**Cash flows from non-capital financing activities**

State appropriations	8,781,684
Gifts and grants for other than capital purposes	169,704
Private gifts for endowment purposes	7,627
TOPS receipts	690,724
TOPS disbursements	(704,935)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	12,518
Net cash provided by noncapital financing sources	<u>8,957,322</u>

**Cash flows from capital financing activities**

Proceeds from capital debt	-
Capital appropriations received	30,081
Capital grants and gifts received	42,849
Proceeds from sale of capital assets	-
Purchase of capital assets	(882,188)
Principal paid on capital debt and leases	-
Interest paid on capital debt and leases	-
Deposit with trustees	-
Other sources	(7,629)
Net cash used by capital financing activities	<u>(816,887)</u>

**Cash flows from investing activities**

Proceeds from sales and maturities of investments	-
Interest received on investments	167,110
Purchase of investments	-
Net cash provided by investing activities	<u>167,110</u>

Net decrease in cash and cash equivalents (829,988)

Cash and cash equivalents at beginning of the year 1,993,429

Cash and cash equivalents at the end of the year \$ 1,163,441

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**Reconciliation of net operating revenues (expenses) to net cash used by operating activities**

Operating loss	\$ (9,513,704)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	657,423
Changes in assets and liabilities	
Increase in accounts receivable, net	(1,462,156)
Decrease in inventories	-
Decrease in deferred charges & prepaid expenses	10,180
Decrease in notes receivable	1,870
Decrease in other assets	-
Decrease in accounts payable & accrued liabilities	(32,590)
Increase in deferred revenues	1,055,943
Increase in amounts held in custody for others	43,710
Increase in compensated absences	65,540
Increase in other liabilities	36,251
Net cash used by operating activities:	<u>(9,137,533)</u>

**Noncash investing, noncapital financing, and capital & related financing transactions**

Capital appropriations	1,595,077
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**Reconciliation of cash & cash equivalents to the SNA**

Cash and cash equivalents classified as current assets	709,425
Cash and cash equivalents classified as noncurrent assets	454,016
	<u>\$ 1,163,441</u>