

LSU AT ALEXANDRIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2006

Cash flows from operating activities

Student tuition and fees	\$ 4,752,291
Federal appropriations	-
Grants and contracts	4,986,649
Sales and services of educational departments	15,746
Hospital income	-
Auxiliary enterprise receipts	762,388
Payments for employee compensation	(10,045,513)
Payments for benefits	(3,170,051)
Payments for utilities	(586,620)
Payments for supplies and services	(3,760,479)
Payments for scholarships and fellowships	(973,676)
Loans to students	465
Collection of loans to students	-
Other receipts	34,674
Net cash used by operating activities	<u>(7,984,126)</u>

Cash flows from non-capital financing activities

State appropriations	7,557,895
Gifts and grants for other than capital purposes	148,350
Private gifts for endowment purposes	5,848
TOPS receipts	741,488
TOPS disbursements	(740,262)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	-
Net cash provided by noncapital financing sources	<u>7,713,319</u>

Cash flows from capital financing activities

Proceeds from capital debt	-
Capital appropriations received	3,782,232
Capital grants and gifts received	214,211
Proceeds from sale of capital assets	-
Purchase of capital assets	(4,500,316)
Principal paid on capital debt and leases	-
Interest paid on capital debt and leases	-
Deposit with trustees	-
Other sources	(5,672)
Net cash used by capital financing activities	<u>(509,545)</u>

Cash flows from investing activities

Proceeds from sales and maturities of investments	-
Interest received on investments	123,258
Purchase of investments	-
Net cash provided by investing activities	<u>123,258</u>

Net decrease in cash and cash equivalents	<u>(657,094)</u>
Cash and cash equivalents at beginning of the year	<u>2,650,523</u>
Cash and cash equivalents at the end of the year	<u>\$ 1,993,429</u>

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

Operating loss	\$ (8,381,326)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	575,387
Changes in assets and liabilities	
Increase in accounts receivable, net	(64,415)
Decrease in inventories	5,127
Increase in deferred charges & prepaid expenses	(8,244)
Decrease in notes receivable	465
Decrease in other assets	-
Increase in accounts payable & accrued liabilities	78,426
Decrease in deferred revenues	(152,527)
Increase in amounts held in custody for others	1,799
Decrease in compensated absences	(10,722)
Decrease in other liabilities	(28,096)
Net cash used by operating activities:	<u><u>(7,984,126)</u></u>

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

Reconciliation of cash & cash equivalents to the SNA

Cash and cash equivalents classified as current assets	1,531,626
Cash and cash equivalents classified as noncurrent assets	461,803
	<u><u>\$ 1,993,429</u></u>