

**LSU AT EUNICE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2006**

**Cash flows from operating activities**

Student tuition and fees	\$ 1,764,786
Federal appropriations	-
Grants and contracts	5,442,877
Sales and services of educational departments	40,470
Hospital income	-
Auxiliary enterprise receipts	2,216,761
Payments for employee compensation	(7,945,766)
Payments for benefits	(2,486,112)
Payments for utilities	(410,512)
Payments for supplies and services	(4,441,159)
Payments for scholarships and fellowships	(724,138)
Loans to students	(74,312)
Collection of loans to students	89,055
Other receipts	95,089
Net cash used by operating activities	<u>(6,432,961)</u>

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

State appropriations	7,212,453
Gifts and grants for other than capital purposes	20,165
Private gifts for endowment purposes	1,380
TOPS receipts	633,288
TOPS disbursements	(633,288)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	-
Net cash provided by noncapital financing sources	<u>7,233,998</u>

**Cash flows from capital financing activities**

Proceeds from capital debt	-
Capital appropriations received	55,625
Capital grants and gifts received	262,943
Proceeds from sale of capital assets	-
Purchase of capital assets	(372,637)
Principal paid on capital debt and leases	(70,000)
Interest paid on capital debt and leases	(581,169)
Deposit with trustees	-
Other sources	(1,380)
Net cash used by capital financing activities	<u>(706,618)</u>

**Cash flows from investing activities**

Proceeds from sales and maturities of investments	128,766
Interest received on investments	122,891
Purchase of investments	-
Net cash provided by investing activities	<u>251,657</u>

Net increase in cash and cash equivalents	<u>346,076</u>
Cash and cash equivalents at beginning of the year	<u>3,195,257</u>
Cash and cash equivalents at the end of the year	<u>\$ 3,541,333</u>

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

Operating loss	\$ (7,505,150)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	1,122,890
Changes in assets and liabilities	
Increase in accounts receivable, net	(167,787)
Decrease in inventories	67,544
Decrease in deferred charges & prepaid expenses	1,927
Decrease in notes receivable	46,164
Decrease in other assets	-
Increase in accounts payable & accrued liabilities	59,265
Decrease in deferred revenues	(45,576)
Decrease in amounts held in custody for others	(1,476)
Decrease in compensated absences	(10,762)
Decrease in other liabilities	-
Net cash used by operating activities:	<u><u>(6,432,961)</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	3,112,275
Cash and cash equivalents classified as noncurrent assets	429,058
	<u><u>\$ 3,541,333</u></u>