

LSU AT ALEXANDRIA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2005**

Cash flows from operating activities

Student tuition and fees	\$ 4,469,834
Federal appropriations	-
Grants and contracts	4,947,644
Sales and services of educational departments	14,153
Hospital income	-
Auxiliary enterprise receipts	964,149
Payments for employee compensation	(9,971,912)
Payments for benefits	(2,846,204)
Payments for utilities	(437,332)
Payments for supplies and services	(3,580,486)
Payments for scholarships and fellowships	(1,012,547)
Loans to students	(2,335)
Collection of loans to students	-
Other receipts	20,082
Net cash used by operating activities	<u>(7,434,954)</u>

Cash flows from non-capital financing activities

State appropriations	7,246,637
Gifts and grants for other than capital purposes	103,097
Private gifts for endowment purposes	-
TOPS receipts	359,231
TOPS disbursements	(351,462)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	88,324
Net cash provided by noncapital financing sources	<u>7,445,827</u>

Cash flows from capital financing activities

Proceeds from capital debt	-
Capital appropriations received	1,250,068
Capital grants and gifts received	174,895
Proceeds from sale of capital assets	-
Purchase of capital assets	(1,453,473)
Principal paid on capital debt and leases	-
Interest paid on capital debt and leases	-
Deposit with trustees	-
Other sources	115
Net cash used by capital financing activities	<u>(28,395)</u>

Cash flows from investing activities

Proceeds from sales and maturities of investments	-
Interest received on investments	104,741
Purchase of investments	-
Net cash provided by investing activities	<u>104,741</u>

Net increase in cash and cash equivalents	<u>87,219</u>
Cash and cash equivalents at beginning of the year	<u>2,563,304</u>
Cash and cash equivalents at the end of the year	<u>\$ 2,650,523</u>

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

Operating loss	\$ (8,341,445)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	632,776
Changes in assets and liabilities	
Increase in accounts receivable, net	(28,127)
Decrease in inventories	235,498
Increase in deferred charges & prepaid expenses	(532)
Increase in notes receivable	(2,335)
Decrease in other assets	-
Decrease in accounts payable & accrued liabilities	(153,557)
Increase in deferred revenues	125,046
Increase in amounts held in custody for others	5,139
Increase in compensated absences	64,487
Increase in other liabilities	28,096
Net cash used by operating activities:	<u><u>(7,434,954)</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	2,005,289
Cash and cash equivalents classified as noncurrent assets	645,234
	<u><u>\$ 2,650,523</u></u>