

**LSU AT EUNICE**

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

**Cash flows from operating activities**

Student tuition and fees	\$ 1,765,003
Federal appropriations	-
Grants and contracts	5,582,507
Sales and services of educational departments	36,138
Hospital income	-
Auxiliary enterprise receipts	2,292,482
Payments for employee compensation	(8,027,291)
Payments for benefits	(2,263,740)
Payments for utilities	(402,651)
Payments for supplies and services	(4,491,594)
Payments for scholarships and fellowships	(773,809)
Loans to students	(128,209)
Collection of loans to students	60,732
Other receipts	71,381
Net cash used by operating activities	(6,279,051)

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

State appropriations	7,113,950
Gifts and grants for other than capital purposes	24,371
Private gifts for endowment purposes	-
TOPS receipts	635,780
TOPS disbursements	(635,780)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	-
Net cash provided by noncapital financing sources	7,138,321

**Cash flows from capital financing activities**

Proceeds from capital debt	-
Capital appropriations received	125,411
Capital grants and gifts received	31,578
Proceeds from sale of capital assets	-
Purchase of capital assets	(702,900)
Principal paid on capital debt and leases	(59,583)
Interest paid on capital debt and leases	(60,042)
Deposit with trustees	-
Other sources	17,945
Net cash used by capital financing activities	(647,591)

**Cash flows from investing activities**

Proceeds from sales and maturities of investments	269,435
Interest received on investments	185,759
Purchase of investments	(4,440)
Net cash provided by investing activities	450,754

Net increase in cash and cash equivalents	662,433
Cash and cash equivalents at beginning of the year	2,532,824
Cash and cash equivalents at the end of the year	\$ 3,195,257

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

Operating loss	\$	(7,304,177)
Adjustments to reconcile net loss to net cash used by operating activities:		
Depreciation expense		986,768
Changes in assets and liabilities		
Decrease in accounts receivable, net		29,967
Increase in inventories		(16,569)
Increase in deferred charges & prepaid expenses		(885)
Increase in notes receivable		(47,747)
Decrease in other assets		-
Increase in accounts payable & accrued liabilities		82,972
Decrease in deferred revenues		(17,016)
Decrease in amounts held in custody for others		(9,066)
Increase in compensated absences		22,331
Decrease in other liabilities		(5,629)
Net cash used by operating activities:		<u>(6,279,051)</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		2,496,967
Cash and cash equivalents classified as noncurrent assets		698,290
	\$	<u>3,195,257</u>