

**LSU AT ALEXANDRIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

**Cash flows from operating activities**

Student tuition and fees	\$ 5,630,043
Federal appropriations	-
Grants and contracts	4,858,776
Sales and services of educational departments	19,070
Hospital income	-
Auxiliary enterprise receipts	1,038,948
Payments for employee compensation	(11,852,065)
Payments for benefits	(3,906,470)
Payments for utilities	(638,415)
Payments for supplies and services	(4,044,779)
Payments for scholarships and fellowships	(2,725,115)
Loans to students	-
Collection of loans to students	-
Other receipts	88,651
Net cash used by operating activities	<u>(11,531,356)</u>

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

State appropriations	11,283,727
Gifts and grants for other than capital purposes	416,666
Private gifts for endowment purposes	-
TOPS receipts	702,439
TOPS disbursements	(688,206)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts	-
Net cash provided by noncapital financing sources	<u>11,714,626</u>

**Cash flows from capital financing activities**

Proceeds from capital debt	4,200,000
Capital appropriations received	-
Capital grants and gifts received	45,733
Proceeds from sale of capital assets	-
Purchase of capital assets	(271,847)
Principal paid on capital debt and leases	-
Interest paid on capital debt and leases	(62,018)
Deposit with trustees	-
Other sources	(212,272)
Net cash provided by capital financing activities	<u>3,699,596</u>

**Cash flows from investing activities**

Proceeds from sales and maturities of investments	186,075
Interest received on investments	225,571
Purchase of investments	(3,757,294)
Net cash used by investing activities	<u>(3,345,648)</u>

Net decrease in cash and cash equivalents	<u>537,218</u>
Cash and cash equivalents at beginning of the year	<u>1,163,441</u>
Cash and cash equivalents at the end of the year	<u>\$ 1,700,659</u>

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

Operating loss	\$ (14,802,440)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	689,731
Changes in assets and liabilities	
Increase in accounts receivable, net	(483,454)
Decrease in inventories	-
Increase in deferred charges & prepaid expenses	(1,437)
Decrease in notes receivable	-
Decrease in other assets	-
Decrease in accounts payable & accrued liabilities	(2,885)
Increase in deferred revenues	269,217
Increase in amounts held in custody for others	31,132
Increase in compensated absences	45,562
Increase in OPEB payable	2,759,469
Decrease in other liabilities	(36,251)
Net cash used by operating activities:	<u>(11,531,356)</u>

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

Capital appropriations	270,525
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**Reconciliation of cash & cash equivalents to the SNA**

Cash and cash equivalents classified as current assets	1,066,307
Cash and cash equivalents classified as noncurrent assets	634,352
	<u>\$ 1,700,659</u>