



**LSU AT EUNICE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

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

Operating loss	\$ (8,149,695)
Adjustments to reconcile net loss to net cash used by operating activities:	
Depreciation expense	1,132,359
Changes in assets and liabilities	
Decrease in accounts receivable, net	305,100
Increase in inventories	(30,941)
Increase in deferred charges & prepaid expenses	(1,084)
Increase in notes receivable	(25,810)
Decrease in other assets	-
Increase in accounts payable & accrued liabilities	133,318
Increase in deferred revenues	27,589
Increase in amounts held in custody for others	22,088
Increase in compensated absences	22,231
Increase in other liabilities	-
Net cash used by operating activities:	<u><u>(6,564,845)</u></u>

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

Capital appropriations	-
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**Reconciliation of cash & cash equivalents to the SNA**

Cash and cash equivalents classified as current assets	4,069,165
Cash and cash equivalents classified as noncurrent assets	364,544
	<u><u>\$ 4,433,709</u></u>