LSU SHREVEPORT

Statement of Cash Flows

For the Year Ended June 30, 2011

	2011	2010
Cash flows from operating activities		
Student tuition and fees	$ 9,895,566	$ 10,110,656
ARRA receipts	-	3,043,779
Grants and contracts	7,764,140	13,218,394
Sales and services of educational departments	28,008	31,423
Auxiliary enterprise receipts	2,946,855	2,873,624
Payments for employee compensation	(20,613,462)	(19,863,929)
Payments for benefits	(6,477,180)	(5,814,573)
Payments for utilities	(755,498)	(233,291)
Payments for supplies and services	(7,478,537)	(9,510,417)
Payments for scholarships and fellowships	(6,580,288)	(6,232,015)
Other receipts (disbursements)	(707,971)	217,009
Net cash provided (used) by operating activities	(21,978,367)	(12,159,340)
Cash flows from non-capital financing activities		
State appropriations	12,564,202	11,806,447
Gifts and grants for other than capital purposes	169,113	171,600
Private gifts for endowment purposes	80,000	120,000
TOPS receipts	2,236,236	2,097,745
TOPS disbursements	(2,236,236)	(2,097,745)
ARRA receipts	4,409,204	
Transfer (to)/from other system institutions	(212,300)	
Other receipts (disbursements)	6,304,138	-
Net cash provided by noncapital financing sources	23,314,357	12,098,047
Cash flows from capital financing activities		
Purchase of capital assets	(775,540)	(777,485)
Other sources	-	1,963
Net cash used by capital financing activities	(775,540)	(775,522)
Cash flows from investing activities		
Interest received on investments	555,580	435,155
Purchase of investments	718,037	1,307,348
Net cash provided (used) by investing activities	1,273,617	1,742,503
Net increase (decrease) in cash and cash equivalents	1,834,067	905,688
Cash and cash equivalents at beginning of the year	5,195,031	4,289,343
Cash and cash equivalents at the end of the year	7,029,098	5,195,031

LSU SHREVEPORT

Statement of Cash Flows

For the Year Ended June 30, 2011

Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities		
Operating income (loss)	(23,167,882)	(15,259,481)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	1,885,259	1,932,606
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net	(435,711)	(768,073)
(Increase) decrease in inventories	(34,151)	29,188
(Increase) decrease in deferred charges & prepaid expenses	(75,473)	(20,523)
(Increase) decrease in other assets	(1,433,403)	24,867
Increase (decrease) in accounts payable & accrued liabilities	(157,397)	(215,178)
Increase (decrease) in deferred revenues	(175,175)	300,283
Increase (decrease) in amounts held in custody for others	(134,682)	61,790
Increase (decrease) in compensated absences	78,629	50,233
Increase (decrease) in OPEB Payable	1,655,409	1,703,620
Increase (decrease) in other liabilities	16,210	1,328
Net cash provided (used) by operating activities:	(21,978,367)	(12,159,340)
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	6,641,554	4,809,329
Cash and cash equivalents classified as noncurrent assets	387,544	385,702
	7,029,098	5,195,031