LSU SHREVEPORT

Statement of Cash Flows

For the Years Ended June 30, 2012 and 2011

	2012	2011
Cash flows from operating activities		
Student tuition and fees	$ 10,055,149	$ 9,895,566
ARRA receipts	-	-
Grants and contracts	9,239,925	7,764,140
Sales and services of educational departments	30,911	28,008
Auxiliary enterprise receipts	2,888,339	2,946,855
Payments for employee compensation	(19,262,767)	(20,613,462)
Payments for benefits	(7,034,715)	(6,477,180)
Payments for utilities	(734,437)	(755,498)
Payments for supplies and services	(8,145,729)	(7,478,537)
Payments for scholarships and fellowships	(6,033,585)	(6,580,288)
Other receipts (disbursements)	150,061	(707,971)
Net cash provided (used) by operating activities	(18,846,848)	(21,978,367)
Cash flows from non-capital financing activities		
State appropriations	11,375,088	12,564,202
Gifts and grants for other than capital purposes	159,807	169,113
Private gifts for endowment purposes	199,427	80,000
TOPS receipts	2,405,448	2,236,236
TOPS disbursements	(2,405,448)	(2,236,236)
ARRA receipts	-	4,409,204
Transfer (to)/from other system institutions	-	(212,300)
Other receipts (disbursements)	6,315,953	6,304,138
Net cash provided by noncapital financing sources	18,050,275	23,314,357
Cash flows from capital financing activities		
Purchase of capital assets	(827,976)	(775,540)
Other sources	(48,664)	-
Net cash used by capital financing activities	(876,640)	(775,540)
Cash flows from investing activities		
Interest received on investments	(51,177)	555,580
Purchase of investments	(4,009,718)	718,037
Net cash provided (used) by investing activities	(4,060,895)	1,273,617

LSU SHREVEPORT

Statement of Cash Flows

For the Years Ended June 30, 2012 and 2011

Net increase (decrease) in cash and cash equivalents	(5,734,108)	1,834,067
Cash and cash equivalents at beginning of the year	7,029,098	5,195,031
Cash and cash equivalents at the end of the year	1,294,990	7,029,098
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (used) by Operating Activities		
Operating income (loss)	(22,385,880)	(23,167,882)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	1,766,620	1,885,259
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net	563,063	(435,711)
(Increase) decrease in inventories	11,588	(34,151)
(Increase) decrease in deferred charges & prepaid expenses	(49,188)	(75,473)
(Increase) decrease in other assets	(10,070)	(1,433,403)
Increase (decrease) in accounts payable & accrued liabilities	(24,397)	(157,397)
Increase (decrease) in deferred revenues	(133,748)	(175,175)
Increase (decrease) in amounts held in custody for others	90,629	(134,682)
Increase (decrease) in compensated absences	(121,705)	78,629
Increase (decrease) in OPEB Payable	1,477,063	1,655,409
Increase (decrease) in other liabilities	(30,823)	16,210
Net cash provided (used) by operating activities:	(18,846,848)	(21,978,367)
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	955,844	6,641,554
Cash and cash equivalents classified as noncurrent assets	339,146	387,544
	1,294,990	7,029,098