

**LSU IN SHREVEPORT**  
**STATEMENT OF CASH FLOWS**  
**FOR YEAR ENDED JUNE 30, 2003**

<b>Cash flows from operating activities</b>	
Student tuition and fees	\$ 8,009,860
Federal appropriations	-
Grants and contracts	10,137,341
Sales and services of educational departments	31,962
Hospital income	-
Auxiliary enterprise receipts	2,916,830
Payments for employee compensation	(16,002,498)
Payments for benefits	(3,518,313)
Payments for utilities	(499,698)
Payments for supplies and services	(9,629,305)
Payments for scholarships and fellowships	(3,785,593)
Loans to students	-
Collection of loans to students	-
Other receipts (disbursements)	321,465
Net cash provided (used) by operating activities	<u>(12,017,949)</u>
<b>Cash flows from non-capital financing activities</b>	
State appropriations	12,476,249
Gifts and grants for other than capital purposes	279,766
Private gifts for endowment purposes	600,000
TOPS receipts	1,562,186
TOPS disbursements	(1,562,186)
Federal Family Education Loan Program receipts	-
Federal Family Education Loan Program disbursements	-
Other receipts (disbursements)	-
Net cash provided by noncapital financing sources	<u>13,356,015</u>
<b>Cash flows from capital financing activities</b>	
Proceeds from capital debt	-
Capital appropriations received	1,822,154
Capital grants and gifts received	591,571
Proceeds from sale of capital assets	-
Purchase of capital assets	(3,121,417)
Principal paid on capital debt and leases	(19,755)
Interest paid on capital debt and leases	-
Deposit with trustees	-
Other sources	134,597
Net cash used by capital financing activities	<u>(592,850)</u>
<b>Cash flows from investing activities</b>	
Proceeds from sales and maturities of investments	-
Interest received on investments	167,031
Purchase of investments	(638,975)
Net cash provided (used) by investing activities	<u>(471,944)</u>
Net increase (decrease) in cash and cash equivalents	<u>273,272</u>
Cash and cash equivalents at beginning of the year	<u>4,564,626</u>
Cash and cash equivalents at the end of the year	<u>\$ 4,837,898</u>

**Reconciliation of Net Operating Revenues (Expenses) to  
Net Cash Provided (used) by Operating Activities**

Operating income (loss)	\$ (14,279,289)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	1,932,675
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable, net	408,486
(Increase) decrease in inventories	(31,452)
(Increase) decrease in deferred charges & prepaid expenses	(13,266)
(Increase) decrease in notes receivable	-
(Increase) decrease in other assets	-
Increase (decrease) in accounts payable & accrued liabilities	14,009
Increase (decrease) in deferred revenues	(103,218)
Increase (decrease) in amounts held in custody for others	5,184
Increase (decrease) in compensated absences	46,033
Increase (decrease) in other liabilities	2,889
Net cash provided (used) by operating activities:	<u>\$ (12,017,949)</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	\$ 4,522,755.00
Cash and cash equivalents classified as noncurrent assets	315,143
	<u>\$ 4,837,898</u>