

**LSU IN SHREVEPORT**

**STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2005 AND JUNE 30, 2004**

	2005	2004
<b>Cash flows from operating activities</b>		
Student tuition and fees	\$ 10,016,822	\$ 9,660,460
Federal appropriations	-	-
Grants and contracts	10,185,235	8,697,305
Sales and services of educational departments	22,520	17,463
Hospital income	-	-
Auxiliary enterprise receipts	3,125,513	3,043,832
Payments for employee compensation	(17,658,502)	(16,850,274)
Payments for benefits	(5,438,293)	(4,061,548)
Payments for utilities	(591,106)	(673,093)
Payments for supplies and services	(8,245,350)	(7,654,010)
Payments for scholarships and fellowships	(3,938,337)	(4,227,419)
Loans to students	-	-
Collection of loans to students	-	-
Other receipts (disbursements)	222,047	430,892
Net cash provided (used) by operating activities	<u>(12,299,451)</u>	<u>(11,616,392)</u>
<b>Cash flows from non-capital financing activities</b>		
State appropriations	13,030,236	12,754,918
Gifts and grants for other than capital purposes	290,282	233,702
Private gifts for endowment purposes	120,000	-
TOPS receipts	1,803,103	1,716,423
TOPS disbursements	(1,803,103)	(1,716,423)
Federal Family Education Loan Program receipts	-	-
Federal Family Education Loan Program disbursements	-	-
Other receipts (disbursements)	-	-
Net cash provided by noncapital financing sources	<u>13,440,518</u>	<u>12,988,620</u>
<b>Cash flows from capital financing activities</b>		
Proceeds from capital debt	-	-
Capital appropriations received	-	132,770
Capital grants and gifts received	-	-
Proceeds from sale of capital assets	-	-
Purchase of capital assets	(774,087)	(1,137,946)
Principal paid on capital debt and leases	(10,106)	16,886
Interest paid on capital debt and leases	-	-
Deposit with trustees	-	-
Other sources	(155,426)	(16,886)
Net cash used by capital financing activities	<u>(939,619)</u>	<u>(1,005,176)</u>
<b>Cash flows from investing activities</b>		
Proceeds from sales and maturities of investments	-	-
Interest received on investments	209,464	230,965
Purchase of investments	(228,380)	(176,686)
Net cash provided (used) by investing activities	<u>(18,916)</u>	<u>54,279</u>
Net increase (decrease) in cash and cash equivalents	<u>182,532</u>	<u>421,331</u>
Cash and cash equivalents at beginning of the year	<u>5,259,229</u>	<u>4,837,898</u>
Cash and cash equivalents at the end of the year	<u><u>5,441,761</u></u>	<u><u>5,259,229</u></u>

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

Operating income (loss)	(13,907,885)	(13,999,363)
<b>Adjustments to reconcile net income (loss) to net cash  provided (used) by operating activities:</b>		
Depreciation expense	1,979,789	1,736,998
Changes in assets and liabilities		
(Increase) decrease in accounts receivable, net	(235,309)	(218,080)
(Increase) decrease in inventories	68,033	(99,409)
(Increase) decrease in deferred charges & prepaid expenses	(135,369)	29,747
(Increase) decrease in notes receivable	-	-
(Increase) decrease in other assets	-	-
Increase (decrease) in accounts payable & accrued liabilities	(236,910)	594,210
Increase (decrease) in deferred revenues	76,499	100,792
Increase (decrease) in amounts held in custody for others	(43,628)	140,696
Increase (decrease) in compensated absences	125,210	100,907
Increase (decrease) in other liabilities	10,119	(2,890)
Net cash provided (used) by operating activities:	<u>(12,299,451)</u>	<u>(11,616,392)</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	5,115,771	4,940,902
Cash and cash equivalents classified as noncurrent assets	325,990	318,327
	<u>5,441,761</u>	<u>5,259,229</u>