

LOUISIANA STATE UNIVERSITY
STUDENT HEALTH CENTER

ANALYSIS C-2B11

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B11

Operating Revenues:	
Sales and services	\$ 1,407,895
Fee allocation	4,111,823
Total operating revenues	<u>5,519,718</u>
Less cost of goods sold	445,949
Net operating revenues	<u>5,073,769</u>
Operating Expenditures:	
Salaries	1,631,530
Wages	1,230,373
Related benefits	540,445
Administrative charge	152,786
Supplies and expenses	1,115,159
Utilities	63,791
Depreciation	28,889
Total operating expenditures	<u>4,762,973</u>
Excess of operating revenues over operating expenditures	<u>310,796</u>
Other Revenues:	
Interest on investments	<u>59,333</u>
Excess of revenues over expenditures	<u>\$ 370,129</u>

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STATEMENT OF NET ASSETS
JUNE 30, 2002

ANALYSIS C-2B11

Assets:	
Cash and investments	\$ 2,233,878
Accounts receivable	264,306
Inventories	49,204
Deferred charges and prepaid expenses	3,830
Total assets	<u>2,551,218</u>
Liabilities:	
Accounts payable	53,690
Deferred revenue	306,152
Total liabilities	<u>359,842</u>
Net Assets	<u>\$ 2,191,376</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2002

Fund Balances:	
Operating fund balance -	
Balance at July 1	\$ 1,728,569
Revenues over/(under) expenditures	370,129
Net transfers (to)/from unexpended plant fund	7,653
Current fund balance	<u>2,106,351</u>
Equipment renewals and replacements -	
Balance at July 1	102,086
Depreciation charges transferred	28,889
Equipment purchases	(45,950)
Current fund balance	<u>85,025</u>
Total Fund Balances	<u>\$ 2,191,376</u>