

LOUISIANA STATE UNIVERSITY
STUDENT HEALTH CENTER

ANALYSIS C-2B10

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B10

Operating revenues:		
Sales and services	\$	1,532,960
Fee allocation		<u>4,161,122</u>
Total operating revenues		<u>5,694,082</u>
Less cost of goods sold		<u>499,325</u>
Net operating revenues		<u>5,194,757</u>
Operating expenditures:		
Salaries		1,973,615
Wages		1,468,120
Related benefits		738,819
Administrative charge		155,361
Supplies and expenses		900,503
Utilities		98,930
Depreciation		<u>30,375</u>
Total operating expenditures		<u>5,365,723</u>
Excess of operating revenues over operating expenditures		<u>(170,966)</u>
Other revenues:		
Interest on investments		<u>18,801</u>
Excess of revenues over expenditures	\$	<u>(152,165)</u>

ANALYSIS C-2B10

LOUISIANA STATE UNIVERSITY
STUDENT HEALTH CENTER
STATEMENT OF NET ASSETS
JUNE 30, 2004

ANALYSIS C-2B10

Assets:		
Cash and investments	\$	750,715
Accounts receivable		245,675
Inventories		145,384
Deferred charges and prepaid expenses		100
Total assets		<u>1,141,874</u>
Liabilities:		
Accounts payable		1,114
Deferred revenue		292,219
Total liabilities		<u>293,333</u>
Net assets	\$	<u>848,541</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	1,932,805
Revenues over/(under) expenditures		(152,165)
Net transfers (to)/from unexpended plant fund		<u>(943,259)</u>
Total operating fund balance		<u>837,381</u>
Equipment renewals and replacements -		
Balance at July 1		54,768
Depreciation charges transferred		30,375
Equipment purchases		(19,215)
Transfers to plant fund		<u>(54,768)</u>
Total equipment r&r fund balance		<u>11,160</u>
Total fund balances	\$	<u>848,541</u>