

LOUISIANA STATE UNIVERSITY  
STUDENT HEALTH CENTER

ANALYSIS C-2B10

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B10

Operating revenues:		
Sales and services	\$	1,763,188
Fee allocation		5,217,393
Total operating revenues		<u>6,980,581</u>
Less cost of goods sold		642,094
Net operating revenues		<u>6,338,487</u>
Operating expenditures:		
Salaries		2,359,780
Wages		1,545,003
Related benefits		1,040,406
Administrative charge		179,646
Supplies and expenses		1,077,124
Utilities		106,003
Depreciation		15,337
Total operating expenditures		<u>6,323,299</u>
Excess of operating revenues over operating expenditures		<u>15,188</u>
Other revenues:		
Interest on investments		53,524
Excess of revenues over expenditures	\$	<u><u>68,712</u></u>

ANALYSIS C-2B10

LOUISIANA STATE UNIVERSITY  
STUDENT HEALTH CENTER  
STATEMENT OF NET ASSETS  
JUNE 30, 2007

ANALYSIS C-2B10

Assets:	
Cash and investments	\$ 354,331
Accounts receivable	289,798
Inventories	83,345
Total assets	<u>727,474</u>
Liabilities:	
Accounts payable	31,115
Deferred revenue	368,382
Total liabilities	<u>399,497</u>
Net assets	<u>\$ 327,977</u>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 307,459
Revenues over/(under) expenditures	68,712
Net transfers (to)/from unexpended plant fund	(117,740)
Total operating fund balance	<u>258,431</u>
Equipment renewals and replacements -	
Balance at July 1	54,209
Depreciation charges transferred	15,337
Total equipment r&r fund balance	<u>69,546</u>
Total fund balances	<u>\$ 327,977</u>