LOUISIANA STATE UNIVERSITY
STUDENT HEALTH CENTER

ANALYSIS C-2B10 | **ANALYSIS OF REVENUES AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2008** | **ANALYSIS C-2B10**

Operating revenues:		
Sales and services	$	1,834,955
Fee allocation		6,108,874
Total operating revenues		7,943,829
Less cost of goods sold		767,675
Net operating revenues		7,176,154
Operating expenditures:		
Salaries		2,468,507
Wages		1,747,275
Related benefits		1,160,567
Administrative charge		191,760
Supplies and expenses		1,081,008
Utilities		129,822
Depreciation		29,096
Total operating expenditures		6,808,035
Excess of operating revenues over operating expenditures		368,119
Other revenues:		
Interest on investments		77,803
Excess of revenues over expenditures	$	445,922

ANALYSIS C-2B10	LOUISIANA STATE UNIVERSITY STUDENT HEALTH CENTER STATEMENT OF NET ASSETS JUNE 30, 2008	ANALYSIS C-2B10

Assets:		
Cash and investments	$	929,971
Accounts receivable		272,667
Inventories		63,655
Total assets		1,266,293
Liabilities:		
Accounts payable		86,285
Deferred revenue		433,068
Total liabilities		519,353
Net assets	$	746,940

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

Fund balances:		
Operating fund balance -		
Balance at July 1	$	258,432
Revenues over/(under) expenditures		445,922
Net transfers (to)/from plant fund		(34,890)
Total operating fund balance		669,464
Equipment renewals and replacements -		
Balance at July 1		69,546
Depreciation charges transferred		29,096
Equipment purchases		(21,166)
Total equipment r&r fund balance		77,476
Total fund balances	$	746,940