

LOUISIANA STATE UNIVERSITY  
STUDENT HEALTH CENTER

ANALYSIS C-2B10

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2005

ANALYSIS C-2B10

|   |    |                        |
|---|----|------------------------|
| Operating revenues:   |    |                        |
| Sales and services  | \$ | 1,585,545              |
| Fee allocation  |    | 4,224,061              |
| Total operating revenues                                    |    | <u>5,809,606</u>       |
| Less cost of goods sold                                     |    | 584,289                |
| Net operating revenues                                      |    | <u>5,225,317</u>       |
| Operating expenditures:                                     |    |                        |
| Salaries  |    | 2,038,856              |
| Wages   |    | 1,407,111              |
| Related benefits  |    | 791,598                |
| Administrative charge                                       |    | 156,407                |
| Supplies and expenses                                       |    | 797,018                |
| Utilities   |    | 119,892                |
| Depreciation  |    | 24,443                 |
| Total operating expenditures                                |    | <u>5,335,325</u>       |
| Excess of operating revenues over<br>operating expenditures |    | <u>(110,008)</u>       |
| Other revenues:   |    |                        |
| Interest on investments                                     |    | <u>52,698</u>          |
| Excess of revenues over expenditures                        | \$ | <u><u>(57,310)</u></u> |

**LOUISIANA STATE UNIVERSITY  
STUDENT HEALTH CENTER  
STATEMENT OF NET ASSETS  
JUNE 30, 2005**

ANALYSIS C-2B10

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|                      |    |                |
|----------------------|----|----------------|
| Assets:              |    |                |
| Cash and investments | \$ | 158,686        |
| Accounts receivable  |    | 272,515        |
| Inventories          |    | 81,211         |
| Total assets         |    | <u>512,412</u> |
| Liabilities:         |    |                |
| Accounts payable     |    | 9,658          |
| Deferred revenue     |    | 302,959        |
| Total liabilities    |    | <u>312,617</u> |
| Net assets           | \$ | <u>199,795</u> |

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2005**

|   |    |                |
|---|----|----------------|
| Fund balances:                                |    |                |
| Operating fund balance -                      |    |                |
| Balance at July 1                             | \$ | 837,382        |
| Revenues over/(under) expenditures            |    | (57,310)       |
| Net transfers (to)/from unexpended plant fund |    | (615,880)      |
| Total operating fund balance                  |    | <u>164,192</u> |
| Equipment renewals and replacements -         |    |                |
| Balance at July 1                             |    | 11,160         |
| Depreciation charges transferred              |    | 24,443         |
| Total equipment r&r fund balance              |    | <u>35,603</u>  |
| Total fund balances                           | \$ | <u>199,795</u> |