LSUE EUNICE

ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2017

	June 30, 2016		Additions	June 30, 2017	Accumulated Depreciation	Book Value June 30, 2017
Educational plant ~						
Land and non-structural improvements	$ 2,350,216		$ -	$ 2,350,216	$ 1,414,783	$ 935,433
Central utilities plant	4,449,954		-	4,449,954	2,543,804	1,906,150
Chancellor's residence	92,613		-	92,613	77,592	15,021
Classroom building	222,849		-	222,849	83,489	139,360
Classroom technical building	3,098,397		-	3,098,397	2,860,555	237,842
Community education building	9,968,546			9,968,546	1,235,408	8,733,138
Health technology building	4,787,070		-	4,787,070	2,273,857	2,513,213
Library building	1,062,048		-	1,062,048	1,002,032	60,016
Maintenance storage building	146,651		-	146,651	54,994	91,657
Physical education building	3,622,683		-	3,622,683	2,855,475	767,208
Science building	1,778,502		-	1,778,502	1,503,004	275,498
Total educational plant	31,579,529		-	31,579,529	15,904,993	15,674,536
Auxiliary plant ~						
Acadian Center	4,526,662		-	4,526,662	2,163,493	2,363,169
Athletic restroom and locker room facility	441,054		-	441,054	99,237	341,817
Softball press box	169,698		-	169,698	21,212	148,486
Total auxiliary plant	5,137,414		-	5,137,414	2,283,942	2,853,472
Student housing foundation ~						
Land and non-structural improvements	109,255		-	109,255	101,971	7,284
Infrastructure	352,064		-	352,064	123,222	228,842
Buildings	4,731,462	A	47,923	4,779,385	1,896,375	2,883,010
Equipment	101,885	B	24,101	125,986	101,885	24,101
Total student housing foundation	5,294,666		72,024	5,366,690	2,223,453	3,143,237
Equipment unallocated ~						
Movable items	3,522,361		94,967	C 3,617,328	3,115,590	501,738
Library books	2,225,772		11,745	2,237,517	2,197,292	40,225
Total auxiliary plant	5,748,133		106,712	5,854,845	5,312,882	541,963
Total	$ 47,759,742		$ 178,736	$ 47,938,478	$ 25,725,270	$ 22,213,208

A. $4,731,462 consists of prior year balance of $4,995,029 less a prior period adjustment of ($263,567).

B. $101,885 consists of prior year balance of $101,884 plus a prior period adjustment of $1.

C. $94,967 consists of $77,653 in additions plus $23,009 in transfers from other campuses less ($5,695) in retirements.