LSUE EUNICE

ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2018

	June 30, 2017		Additions		June 30, 2018	Accumulated Depreciation	Book Value June 30, 2018
Educational plant --							
Land and non-structural improvements	$ 2,350,216		$ -		$ 2,350,216	$ 1,513,415	$ 836,801
Central utilities plant	4,449,954		-		4,449,954	2,637,731	1,812,223
Chancellor's residence	92,613		-		92,613	78,342	14,271
Classroom building	222,849		-		222,849	89,061	133,788
Classroom technical building	3,098,397		-		3,098,397	2,938,014	160,383
Community education building	9,968,546				9,968,546	1,484,621	8,483,925
Health technology building	4,787,070		-		4,787,070	2,393,534	2,393,536
Library building	1,062,048		-		1,062,048	1,012,919	49,129
Maintenance storage building	146,651		-		146,651	58,660	87,991
Physical education building	3,622,683		-		3,622,683	2,946,041	676,642
Science building	1,778,502		-		1,778,502	1,514,626	263,876
Total educational plant	31,579,529		-		31,579,529	16,666,964	14,912,565
Auxiliary plant --							
Acadian Center	4,526,662		-		4,526,662	2,259,579	2,267,083
Athletic restroom and locker room facility	441,054		-		441,054	110,263	330,791
Softball press box	169,698		-		169,698	25,454	144,244
Total auxiliary plant	5,137,414		-		5,137,414	2,395,296	2,742,118
Student housing foundation --							
Land and non-structural improvements	109,255		-		109,255	108,648	607
Infrastructure	352,064		-		352,064	131,290	220,774
Buildings	4,783,296	A	30,102		4,813,398	2,002,630	2,810,768
Equipment	122,075	B	33,312		155,387	105,587	49,800
Total student housing foundation	5,366,690		63,414		5,430,104	2,348,155	3,081,949
Equipment unallocated --							
Movable items	3,652,191	C	2,459	D	3,654,650	3,223,599	431,051
Library books	2,237,517		22,103		2,259,620	2,221,694	37,926
Total auxiliary plant	5,889,708		24,562		5,914,270	5,445,293	468,977
Total	$ 47,973,341		$ 87,976		$ 48,061,317	$ 26,855,708	$ 21,205,609

A. $4,783,296 consists of prior year balance of $4,779,385 plus a prior period adjustment of $3,911.

B. $122,075 consists of prior year balance of $125,986 less a prior period adjustment of ($3,911).

C. $3,652,191 consists of prior year balance of $3,617,328 plus a prior period adjustment of $34,863.

D. $2,459 consists of $56,352 in additions less ($53,893) in retirements.