

LOUISIANA STATE UNIVERSITY

ANALYSIS E

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

ANALYSIS E

	Balance July 1, 2006	Allocations	Expenditures	Balance June 30, 2007
State of Louisiana:				
Facility Planning and Control -				
Alex Box stadium	\$ -	\$ 195,329	\$ 195,329	-
Assembly center renovation	-	66,879	66,879	-
Child care center	-	3,125	3,125	-
Choppin hall annex	-	30,975	30,975	-
Dodson hall	-	62,468	62,468	-
Fire and emergency training institute renovations	-	65,643	65,643	-
Hodges hall renovations	-	12,517	12,517	-
Journalism building renovations	-	18,073	18,073	-
Lab school cafeteria and classroom additions	-	74,383	74,383	-
Louisiana transportation research center	-	95,643	95,643	-
Music and dramatic arts building renovation	-	5,381,928	5,381,928	-
Nicholson hall renovations	-	32,760	32,760	-
Old plant stores renovation for engineering	-	241,053	241,053	-
Parking garage	-	263,035	263,035	-
Powerhouse high voltage electrical switch gear	-	216,196	216,196	-
Student union renovations	-	449,850	449,850	-
University recreational sports complex renovations	-	6,228	6,228	-
Veterinary medicine roof replacement	-	142	142	-
Wetlands environmental sciences facility	-	68,459	68,459	-
Total Facility Planning and Control	-	7,284,686	7,284,686	-
Other -				
Governor's biotechnology initiative	-	15,953	15,953	-
Governor's information technology initiative	-	47,638	47,638	-
Library and equipment funds	-	4,101	4,101	-
Nicholson hall renovations	-	37,515	37,515	-
Total State of Louisiana	-	7,389,893	7,389,893	-
University Debt:				
2000 bond issue -				
Kirby smith renovations	362,942	(188,386)	-	174,556
Parking lots	434,735	(140,553)	-	294,182
West campus apartments	2,235,531	109,191	-	2,344,722
2002 bond issue -				
University recreation activity fields	250,151	11,293	2,000	259,444
2004B bond issue -				
Blake hall renovations	9,465,501	1,686,645	5,928,824	5,223,322
Kirby smith renovations	1,630,053	(1,550,803)	79,250	-
Residential college	20,921,935	1,095,994	12,347,338	9,670,591
Student union renovation	2,302,511	79,899	2,007,742	374,668
University recreation renovations	1,760,636	35,576	1,386,728	409,484
2005 bond issue -				
Lab school renovations	1,685,734	52,665	977,419	760,980
2006 bond issue -				
Alex Box stadium	-	30,780,772	913,785	29,866,987
Assembly center renovation	-	3,505,929	172	3,505,757
Parking garage	-	1,025,249	519,337	505,912
Parking surface lots, geotech, traffic control	-	3,785,886	1,730,279	2,055,607
Tiger gift center	-	239,176	18,443	220,733

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Union renovation	-	43,363,686	5,486,756	37,876,930
Womens softball complex	-	13,044,809	-	13,044,809
Total university debt	<u>41,049,729</u>	<u>96,937,028</u>	<u>31,398,073</u>	<u>106,588,684</u>
Transfers from Other Funds:				
Unrestricted -				
Assembly center facility maintenance	32,334	-	-	32,334
Fire and emergency training institute	737,812	502,301	334,393	905,720
Equipment reserves --				
Electron microscope service center	-	4,978	-	4,978
Mechanical engineering machine shop	2,441	2,440	-	4,881
Nuclear magnetic resonance service center	9,468	9,468	-	18,936
PBS histopathology lab service center	18,510	21,358	19,008	20,860
Physics shop service center	7,808	3,903	-	11,711
SC&E field support service center	13,836	7,880	-	21,716
Telecommunications network	951,917	200,000	759,269	392,648
Telecommunications telephone switch	1,883,729	250,000	53,714	2,080,015
WBIAS service center	28,724	17,958	7,830	38,852
Himes hall basement renovation	-	1,133,000	1,133,000	-
Information system 2010	-	1,511,000	1,511,000	-
Williams hall lab renovation	-	1,823,000	1,823,000	-
Total unrestricted	<u>3,686,579</u>	<u>5,487,286</u>	<u>5,641,214</u>	<u>3,532,651</u>
Restricted -				
Athletic department --				
Administration building maintenance	321,536	-	-	321,536
Assembly center improvements	72,520	345,000	9,149	408,371
Basketball practice facility	14,000	-	11,000	3,000
Field house improvements	-	300,000	-	300,000
Football operations center	3,054	-	-	3,054
Football practice field renovations	1,811	-	-	1,811
Natorium renovations	108,922	100,000	14,103	194,819
Parking lot at gourrier and nicholson	271,736	-	43,292	228,444
Tennis complex renovations	-	275,000	40,193	234,807
Tiger stadium renovations	552,798	760,000	70,754	1,242,044
Track renovation projects	1,500	10,000	7,993	3,507
Women's soccer facility improvements	218,067	-	120,916	97,151
Women's softball facility improvements	81,243	410,000	259,967	231,276
Campus police - equipment	253,016	-	157,410	95,606
Campus wide ada accessibility compliance	-	205,665	25,000	180,665
Child care center	85,518	50,000	15,347	120,171
Computer and equipment replacement	585,000	-	585,000	-
Contracted Auxiliary Services --				
Campus card system date wiring	2,455	-	(426)	2,881
Faculty club renovations	6,101	150,000	122,299	33,802
Infrastructure review	15,000	7,006	7,006	15,000
Johnston hall renovations	13,004	(13,004)	-	-
Laville cafeteria renovation	42,073	(11,777)	30,296	-
Pentagon dining hall renovations	96,761	(13,053)	9,845	73,863
Copy and mail center renovation	-	200,000	-	200,000
Deferred maintenance of facilities	318,074	719,138	336,861	700,351

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Electrical engineering roofing	4,117	-	-	4,117
Emergency repairs	325,480	800,000	228,882	896,598
Facility Services --				
Computer equipment and software	435,495	250,000	490,904	194,591
Landscaping service building	-	600,000	-	600,000
Fire and emergency training institute reserve	22,747	-	-	22,747
Frey building service equipment upgrades	-	850,000	3,860	846,140
Himes hall basement renovation	1,353,637	(1,133,000)	910	219,727
Huey P. Long fieldhouse renovation	-	150,000	25,000	125,000
Information system 2010	-	703,000	783	702,217
Lab school classroom building and cafeteria addition	48,353	(48,353)	-	-
Lakeshore house renovations	21,832	91,250	113,082	-
Parking, traffic and transportation --				
Miscellaneous parking lot repairs and improvements	225,485	1,745,332	169,071	1,801,746
Pleasant hall renovation	1,616,362	(432,832)	404,535	778,995
Public safety building addition	800,000	700,000	8,000	1,492,000
Residential life --				
Acadian hall	400,000	(17,000)	205,035	177,965
Annie Boyd hall	574,174	(15,644)	454,360	104,170
Broussard hall	125,844	447,227	145,066	428,005
East campus apartments	208,310	(16,537)	191,773	-
Evangeline hall	278,700	200,147	85,085	393,762
Garig hall	-	440,000	123,838	316,162
Grace King hall	10,000	28,000	11,111	26,889
Herget hall	409,169	339,588	339,905	408,852
Highland hall	711,107	46,413	554,478	203,042
Kirby Smith hall	85,215	643,739	202,813	526,141
Laville halls - east and west	715,510	(25,318)	60,192	630,000
Maximo upgrade	22,400	-	6,693	15,707
McVoy hall	73,663	443,735	68,336	449,062
Miller hall	322,421	272,500	82,654	512,267
* Pentagon halls	699,157	(142,937)	148,508	407,712
Residential college	275,000	-	15,480	259,520
Various apartment renovations	260,118	347,000	325,837	281,281
Various hall equipment, furniture and renovations	2,650,016	325,126	752,723	2,222,419
Warehouse expansion equipment and furnishings	94,870	1,631	96,501	-
West campus apartments	6,841	(3,139)	3,702	-
Sea grant building	329,765	-	317,180	12,585
Steam system repairs	46,047	-	21,645	24,402
Student health center --				
Equipment and furnishings	-	120,000	-	120,000
Interior renovations	81,825	(2,260)	29,565	50,000
Student media --				
Equipment and furnishings	8,961	(8,961)	-	-
Train depot demolition	66,120	-	25,693	40,427
Union --				
Interior renovations	1,583,310	(1,415,906)	-	167,404
Memorial oak grove	5,595	-	1,625	3,970

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University recreation --				
Equipment and furnishings	154,339	50,000	132,923	71,416
Renovations	239,323	(50,000)	29,247	160,076
Technology initiative	17,883	-	7,785	10,098
Williams hall lab renovations	1,342,770	(1,341,827)	943	-
Total restricted	<u>19,716,150</u>	<u>8,434,949</u>	<u>7,751,728</u>	<u>20,399,371</u>
Total transfers from other funds	<u>23,402,729</u>	<u>13,922,235</u>	<u>13,392,942</u>	<u>23,932,022</u>
Other Sources:				
Assembly center pressure steam boiler	19,483	-	8,181	11,302
Athletics capital outlay	56,957	838	52,487	5,308
Boyd hall renovations	143,778	(101,127)	(134,613)	177,264
Broussard hall interior modifications	574	-	73	501
Business education complex	-	172	172	-
Cox center information technology equipment	-	123,000	-	123,000
Fire and emergency training institute	258,360	(20,872)	-	237,488
Golf course construction project	494	(494)	-	-
Golf course equipment	186	494	680	-
Laville honors college renovations	1,229,493	65,545	189,638	1,105,400
Livingston parish land purchase (LIGO)	2,920	-	-	2,920
Maintenance reserves -				
Child care center	290,712	12,501	-	303,213
University recreation	29,331	45,812	-	75,143
West campus apartments	440,909	245,610	-	686,519
McVoy hall elevator replacement	24,772	-	8,834	15,938
Network 2010	3,365,321	-	3,365,272	49
Parking structure project	105,100	1,000	-	106,100
Parking levee lot	-	145,668	145,668	-
Residential life warehouse	260,529	1,865	92,949	169,445
Sea grant development building roof repairs	-	10,000	-	10,000
Soccer pavilion	16,000	-	-	16,000
Union renovations	21,024	-	-	21,024
Total other sources	<u>6,265,943</u>	<u>530,012</u>	<u>3,729,341</u>	<u>3,066,614</u>
Internal Debt Service Reserves:				
Kirby smith renovations - 2000	393,416	-	-	393,416
Lab school renovations - 2002	596,843	88,568	-	685,411
Parking lots - 2000	273,358	-	-	273,358
Residential college - 2002	267,435	29,925	-	297,360
University recreation activity fields - 2002	277,698	30,635	-	308,333
Total internal debt service reserves	<u>1,808,750</u>	<u>149,128</u>	<u>-</u>	<u>1,957,878</u>
Deposits - Facility Planning and Control:				
Alex Box stadium	-	4,200,000	4,200,000	-
Business education complex	-	2,300,000	2,300,000	-
Campus wide ada accessibility compliance	121,779	(121,779)	-	-
Fire and emergency training	-	25,000	25,000	-
Lab school renovations	-	806,000	806,000	-
Parking traffic and transportation - garage and lots	1,580,000	(2,259,138)	(679,138)	-
* Pentagon renovation	1,840,000	-	270,440	1,569,560

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Residential college	-	(1,131,032)	(1,131,032)	-
Union renovation	2,469,000	6,238,532	6,250,000	2,457,532
Union - replace roof	115,000	-	-	115,000
Total deposits - Facility Planning and Control	<u>6,125,779</u>	<u>10,057,583</u>	<u>12,041,270</u>	<u>4,142,092</u>
Total	<u>\$ 78,652,930</u>	<u>\$ 128,985,879</u>	<u>\$ 67,951,519</u>	<u>\$ 139,687,290</u>

* Note beginning balance change due to a project for pentagon halls being moved from the restricted residential life activity account to the state facility deposit account