

ANALYSIS G-2B	PAUL M. HEBERT LAW CENTER ANALYSIS OF INVESTMENT IN PLANT FOR THE YEAR ENDED JUNE 30, 2002	ANALYSIS G-2B
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	<u>July 1, 2001</u>	<u>Additions</u>	<u>June 30, 2002</u>	<u>Accumulated Depreciation</u>	<u>Book Value June 30, 2002</u>
LSU Law Center--					
Paul M. Hebert law center	\$ 7,956,420 A	\$ 6,529,535	\$ 14,485,955	\$ 4,506,407	\$ 9,979,548
Equipment-unallocated -					
Educational	818,353 B	87,101 C	905,454	585,704	319,750
Library books	4,724,713	610,414	5,335,127	4,187,703	1,147,424
Total equipment	5,543,066	697,515	6,240,581	4,773,407	1,467,174
Total	<u>\$ 13,499,486</u>	<u>\$ 7,227,050</u>	<u>\$ 20,726,536</u>	<u>\$ 9,279,814</u>	<u>\$ 11,446,722</u>

- A. The Law Center's building capitalization at 6/30/2001 equaled \$5,773,245 before a prior period adjustment of \$2,183,175 was made to correct Law center renovations that were incorrectly capitalized in 2000 and 2001 under L. building.
- B. Equipment capitalization at 6/30/2001 equaled \$1,690,607 before a prior period adjustment of (\$872,254) was made to uncapitalize equipment per GASB 35 thresholds.
- C. Includes \$100,044 of 2002 additions and (\$12,943) of 2002 retirements.