

Sonoma State University
WASC Table 5.6

Capital Investments

Non depreciable capital assets	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006*
Land					
Beginning Book Value	\$963,119	\$4,479,684	\$5,920,203	\$5,920,203	\$14,269,727
Additions	\$3,516,565	\$1,440,519	-	\$8,349,524	-
Retirements	-	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$4,479,684	\$5,920,203	\$5,920,203	\$14,269,727	\$14,269,727
Works of art and historical treasures					
Beginning Book Value	\$404,165	\$404,165	\$436,931	\$436,931	\$451,416
Additions	-	\$32,766	-	\$14,485	-
Retirements	-	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$404,165	\$436,931	\$436,931	\$451,416	\$451,416
Construction work in progress **					
Beginning Book Value	\$4,701,744	\$30,205,881	\$40,540,972	\$20,347,213	\$16,828,934
Additions	\$25,626,099	\$34,049,852	\$12,513,177	\$9,498,130	\$19,255,002
Retirements	(\$121,962)	-	(\$37,960)	(\$637,520)	-
Transfers	-	(\$23,714,761)	(\$32,668,976)	(\$12,378,889)	(\$412,042)
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$30,205,881	\$40,540,972	\$20,347,213	\$16,828,934	\$35,671,894
Total non depreciable capital assets	\$35,089,730	\$46,898,106	\$26,704,347	\$31,550,077	\$50,393,037

Year	Project	Funding Source
2002-2003	Beaujolaais Village	Revenue Bonds
	Student housing Infrastructure	Revenue Bonds
	Terminal Resources Student Recreation Center	Chancellor's Office Revenue Bonds
2003-2004	Green Music Center	Private Donations
	Darwin Hall renovation Student Recreation Center	Capital Appropriations Revenue Bonds
2004-2005	Green Music Center Darwin Hall renovation	Private Donations Capital Appropriations
	Green Music Center Darwin Hall renovation	Private Donations Capital Appropriations
2005-2006	Green Music Center Darwin Hall renovation	Private Donations and Revenue Bonds Capital Appropriations
	**Capital Projects Underway	

** Briefly describe the nature of the projects underway and/or anticipated (e.g., dormitories, classroom facilities, auditorium). Also indicate sources of funds for the project (i.e., fundraising programs, debt).

Depreciable capital assets					
Buildings and building improvements					
Beginning Book Value	\$97,630,301	\$98,006,007	\$115,827,262	\$148,578,766	\$162,956,733
Additions	\$400,761	\$5,175,154	\$1,724,583	\$2,023,274	\$107,531
Retirements	(\$25,055)	-	-	-	(\$199,795)
Transfers	-	\$18,718,021	\$31,026,921	\$12,354,693	-
Transfers of Completed CWIP	-	-	-	-	\$61,795
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$98,006,007	\$121,899,182	\$148,578,766	\$162,956,733	\$162,926,264
Improvements other than buildings					
Beginning Book Value	\$11,628,600	\$11,950,192	\$18,217,034	\$18,217,034	\$18,242,598
Additions	\$321,592	\$4,416,025	-	\$1,368	\$263,284
Retirements	-	-	-	-	-
Transfers	-	\$1,850,817	-	\$24,196	-
Transfers of Completed CWIP	-	-	-	-	\$350,247
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$11,950,192	\$18,217,034	\$18,217,034	\$18,242,598	\$18,856,129
Infrastructure					
Beginning Book Value	\$12,258,100	\$12,351,322	\$17,808,040	\$19,450,095	\$19,450,095
Additions	\$93,222	\$2,310,795	-	-	\$244,554
Retirements	-	-	\$1,642,055	-	-
Transfers	-	\$3,145,923	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$12,351,322	\$17,808,040	\$19,450,095	\$19,450,095	\$19,694,649
Personal property: Equipment					
Beginning Book Value	\$9,116,401	\$9,473,614	\$11,634,454	\$12,044,888	\$12,838,804
Additions	\$945,984	\$2,771,586	\$733,120	\$1,162,229	\$1,157,219
Retirements	(\$588,771)	(\$610,746)	(\$322,686)	(\$368,313)	(\$966,294)
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	\$264,338
Ending Book Value	\$9,473,614	\$11,634,454	\$12,044,888	\$12,838,804	\$13,294,067
Library books and materials					
Beginning Book Value	\$8,697,110	\$9,311,542	\$9,833,138	\$10,285,476	\$10,946,464
Additions	\$707,283	\$554,707	\$533,200	\$743,140	\$554,411
Retirements	(\$92,851)	(\$33,111)	(\$80,862)	(\$82,152)	(\$158,532)
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$9,311,542	\$9,833,138	\$10,285,476	\$10,946,464	\$11,342,343
Intangible assets					
Beginning Book Value	\$896,047	\$731,324	\$760,715	\$818,709	\$841,198
Additions	\$23,740	\$29,391	\$57,994	\$22,489	\$68,278
Retirements	(\$188,463)	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$731,324	\$760,715	\$818,709	\$841,198	\$909,476
Total depreciable capital assets	\$141,824,001	\$180,152,563	\$209,394,968	\$225,275,892	\$227,022,928
Total cost	\$176,913,731	\$227,050,669	\$236,099,315	\$256,825,969	\$277,415,965
Less accumulated depreciation					

Buildings and building improvements					
Beginning Book Value	\$49,456,977	\$51,763,550	\$54,162,650	\$57,404,182	(\$61,365,494)
Additions	\$2,331,629	\$2,501,235	\$3,241,532	\$3,961,312	(\$4,105,632)
Retirements	(\$25,056)	-	-	-	\$9,990
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$51,763,550	\$54,264,785	\$57,404,182	\$61,365,494	(\$65,461,136)
Improvements other than buildings					
Beginning Book Value	\$9,758,695	\$10,195,405	\$10,961,536	\$12,041,010	(\$12,951,217)
Additions	\$436,710	\$766,131	\$1,079,474	\$910,207	(\$771,616)
Retirements	-	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$10,195,405	\$10,961,536	\$12,041,010	\$12,951,217	(\$13,722,833)
Infrastructure					
Beginning Book Value	\$6,007,179	\$6,314,797	\$6,691,789	\$7,157,516	(\$7,614,273)
Additions	\$307,618	\$376,992	\$465,727	\$456,757	(\$430,319)
Retirements	-	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$6,314,797	\$6,691,789	\$7,157,516	\$7,614,273	(\$8,044,592)
Personal property: Equipment					
Beginning Book Value	\$4,493,526	\$5,057,517	\$5,903,009	\$7,055,168	(\$8,033,630)
Additions	\$1,127,776	\$1,306,941	\$1,389,120	\$1,320,796	(\$1,109,983)
Retirements	(\$563,785)	(\$461,449)	(\$236,961)	(\$342,334)	\$886,034
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	(\$260,457)
Ending Book Value	\$5,057,517	\$5,903,009	\$7,055,168	\$8,033,630	(\$8,518,036)
Library books and materials					
Beginning Book Value	\$7,609,800	\$7,759,161	\$8,016,817	\$8,265,352	(\$8,550,006)
Additions	\$242,212	\$290,767	\$329,397	\$366,806	(\$401,464)
Retirements	(\$92,851)	(\$33,111)	(\$80,862)	(\$82,152)	\$158,532
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$7,759,161	\$8,016,817	\$8,265,352	\$8,550,006	(\$8,792,938)
Intangible assets					
Beginning Book Value	\$483,868	\$410,044	\$524,789	\$646,065	(\$740,754)
Additions	\$114,639	\$114,745	\$121,276	\$94,689	(\$51,340)
Retirements	(\$188,463)	-	-	-	-
Transfers	-	-	-	-	-
Transfers of Completed CWIP	-	-	-	-	-
Transfers from/to CO/Campus	-	-	-	-	-
Ending Book Value	\$410,044	\$524,789	\$646,065	\$740,754	(\$792,094)
Total Accumulated Depreciation	\$81,500,474	\$86,362,725	\$92,569,293	\$99,255,374	(\$105,331,629)
Net Capital Assets	\$95,413,257	\$140,687,944	\$143,530,022	\$157,570,595	\$172,084,336

* Most recent fiscal year for which audited financial statements are available
Source: Financial Services