ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2012

	June 30, 2011		Additions		June 30, 2012	Accumulated Depreciation	Book Value June 30, 2012
Educational plant -							
Land	$ 100,000		$ -		$ 100,000	$ -	$ 100,000
Land improvements	4,381,980		80,837		4,462,817	2,616,048	1,846,769
Infrastructure	4,160,312				4,160,312	615,320	3,544,992
Abrams hall	845,468		-		845,468	621,882	223,586
Avoyelles hall	645,298		-		645,298	278,093	367,205
Chambers hall	1,153,733		-		1,153,733	843,579	310,154
Central utilities plant	3,669,940		-		3,669,940	1,548,282	2,121,658
Electronic resource building	153,988		-		153,988	38,497	115,491
Fine arts building	112,323		-		112,323	94,105	18,218
Library building	1,023,735		-		1,023,735	837,758	185,977
Multi-purpose academic center	11,554,470		2,837,462		14,391,932	359,799	14,032,133
Weldon "Bo" Nipper building	1,186,688		-		1,186,688	178,003	1,008,685
Nurse education building	2,301,597		-		2,301,597	1,901,251	400,346
Oakland hall	411,034		-		411,034	336,352	74,682
Operation and maintenance building	384,100		-		384,100	272,760	111,340
Physical education building	1,154,066		-		1,154,066	946,753	207,313
Residences-							
Chancellor	15,900		-		15,900	15,900	-
Director of business affairs	19,953		-		19,953	15,596	4,357
Dean of academic affairs	13,250		-		13,250	13,250	-
Continuing education	26,292		-		26,292	18,711	7,581
Science building	4,739,971		-		4,739,971	1,396,900	3,343,071
Minor buildings	26,963		-		26,963	19,297	7,666
Total educational plant	38,081,061		2,918,299		40,999,360	12,968,136	28,031,224
Auxiliary plant-							
Athletic complex	191,022		-		191,022	9,552	181,470
Cafeteria-student union building	3,056,500		-		3,056,500	1,767,496	1,289,004
Child care center	410,727		-		410,727	133,486	277,241
Total auxiliary plant	3,658,249		-		3,658,249	1,910,534	1,747,715
Equipment-unallocated-							
Movable items	2,342,859	A	24,367	B	2,367,226	1,843,946	523,280
Library books	4,193,656		26,937		4,220,593	4,148,445	72,148
Total equipment	6,536,515		51,304		6,587,819	5,992,391	595,428
Total	$ 48,275,825		$ 2,969,603		$ 51,245,428	$ 20,871,061	$ 30,374,367

A. $2,342,859 includes a prior year balance of $2,252,112 plus a prior period adjustment of $90,747.

B. $24,367 consists of $253,859 in new additions and ($229,492) in retirements.