ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2013

	June 30, 2012		Additions	June 30, 2013	Accumulated Depreciation	Book Value June 30, 2013
Educational plant -						
Land	$ 293,400	A	$ -	$ 293,400	$ -	$ 293,400
Land improvements	4,578,473	B	502,090	5,080,563	2,766,130	2,314,433
Infrastructure	4,160,312		-	4,160,312	719,327	3,440,985
Abrams hall	845,468		-	845,468	640,219	205,249
Avoyelles hall	645,298		-	645,298	289,788	355,510
Chambers hall	1,153,733		-	1,153,733	865,751	287,982
Central utilities plant	3,669,940		-	3,669,940	1,632,048	2,037,892
Electronic resource building	153,988		(153,988)	-	-	-
Fine arts building	112,323		(112,323)	-	-	-
Library building	1,023,735		-	1,023,735	847,124	176,611
Multi-purpose academic center	14,391,932		48,561	14,440,493	720,812	13,719,681
Weldon "Bo" Nipper building	1,186,688		-	1,186,688	207,670	979,018
Nurse education building	2,301,597		-	2,301,597	1,958,791	342,806
Oakland hall	411,034		-	411,034	340,831	70,203
Operation and maintenance building	384,100		-	384,100	282,363	101,737
Physical education building	1,154,066		-	1,154,066	955,828	198,238
Residences-						
Chancellor	15,900		-	15,900	15,900	-
Director of business affairs	19,953		-	19,953	15,764	4,189
Dean of academic affairs	13,250		-	13,250	13,250	-
Continuing education	26,292		-	26,292	19,090	7,202
Science building	4,739,971		-	4,739,971	1,491,082	3,248,889
Minor buildings	26,963		-	26,963	19,778	7,185
Total educational plant	41,308,416		284,340	41,592,756	13,801,546	27,791,210
Auxiliary plant-						
Athletic complex	191,022		-	191,022	14,327	176,695
Cafeteria-student union building	3,056,500		55,532	3,112,032	1,835,664	1,276,368
Child care center	410,727		-	410,727	143,754	266,973
Total auxiliary plant	3,658,249		55,532	3,713,781	1,993,745	1,720,036
Equipment-unallocated-						
Movable items	2,799,640	C	(15,949)	D 2,783,691	2,011,919	771,772
Library books	4,220,593		12,729	4,233,322	4,187,039	46,283
Total equipment	7,020,233		(3,220)	7,017,013	6,198,958	818,055
Total	$ 51,986,898		$ 336,652	$ 52,323,550	$ 21,994,249	$ 30,329,301

A. $293,400 includes a prior year balance of $100,000 plus a prior period adjustment of $193,400.

B. $4,578,473 includes a prior year balance of $4,462,817 plus a prior period adjustment of $115,656.

C. $2,799,640 includes a prior year balance of $2,367,226 plus a prior period adjustment of $432,414.

D. ($15,949) consists of $135,676 in new additions and ($151,625) in retirements.