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 and non-structural improvements	$ 2,350,216		$ -		$ 2,350,216	$ 1,020,263	$ 1,329,953
Central utilities plant	3,568,476		47,167		3,615,643	2,190,141	1,425,502
Chancellor's residence	92,613		-		92,613	74,587	18,026
Classroom building	222,849		-		222,849	61,204	161,645
Classroom technical building	3,098,397		-		3,098,397	2,550,716	547,681
Community education building	8,148,748		1,558,129		9,706,877	242,672	9,464,205
Health technology building	4,787,070		-		4,787,070	1,795,151	2,991,919
Library building	1,062,048		-		1,062,048	958,485	103,563
Maintenance storage building	146,651		-		146,651	40,329	106,322
Physical education building	3,622,683		-		3,622,683	2,493,206	1,129,477
Science building	1,778,502		-		1,778,502	1,456,517	321,985
Total educational plant	28,878,253		1,605,296		30,483,549	12,883,271	17,600,278
Auxiliary plant -							
Acadian Center	4,526,662		-		4,526,662	1,779,144	2,747,518
Athletic restroom and locker room facility	441,054		-		441,054	55,131	385,923
Softball press box	-		169,698		169,698	4,242	165,456
Total auxiliary plant	4,967,716		169,698		5,137,414	1,838,517	3,298,897
Student housing foundation -							
Land and non-structural improvements	109,255		-		109,255	72,838	36,417
Infrastructure	352,064		-		352,064	88,018	264,046
Buildings	4,995,029		-		4,995,029	1,548,065	3,446,964
Equipment	101,884		-		101,884	101,884	-
Total student housing foundation	5,558,232		-		5,558,232	1,810,805	3,747,427
Equipment unallocated -							
Movable items	3,135,234	A	353,992	B	3,489,226	2,481,465	1,007,761
Library books	2,127,961		9,655		2,137,616	2,098,783	38,833
Total auxiliary plant	5,263,195		363,647		5,626,842	4,580,248	1,046,594
Total	$ 44,667,396		$ 2,138,641		$ 46,806,037	$ 21,112,841	$ 25,693,196

A. $3,135,234 includes a prior year balance of $2,985,357 plus a prior period adjustment of $149,877.

B. $353,992 consists of $398,827 in new additions and ($44,835) in retirements.