



ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2010

| | <u>June 30, 2009</u> | <u>Additions</u> | <u>June 30, 2010</u> | <u>Accumulated Depreciation</u> | <u>Book Value June 30, 2010</u> |
|--|----------------------|---------------------|----------------------|-------------------------------------|-------------------------------------|
| Educational plant ~ | | | | | |
| Land and non-structural improvements | \$ 2,350,216 | \$ - | \$ 2,350,216 | \$ 724,371 | \$ 1,625,845 |
| Central utilities plant | 3,142,474 | A 405,516 | 3,547,990 | 1,974,480 | 1,573,510 |
| Chancellor's residence | 92,613 | - | 92,613 | 72,335 | 20,278 |
| Classroom building | 222,849 | - | 222,849 | 44,491 | 178,358 |
| Classroom technical building | 3,098,397 | - | 3,098,397 | 2,318,336 | 780,061 |
| Community education building | 96,388 | 270,563 | 366,951 | - | 366,951 |
| Health technology building | 4,787,070 | - | 4,787,070 | 1,436,119 | 3,350,951 |
| Library building | 1,062,048 | - | 1,062,048 | 925,824 | 136,224 |
| Maintenance storage building | 146,651 | - | 146,651 | 29,330 | 117,321 |
| Physical education building | 3,497,739 | B - | 3,497,739 | 2,224,629 | 1,273,110 |
| Science building | 1,596,288 | 172,825 | 1,769,113 | 1,421,652 | 347,461 |
| Total educational plant | 20,092,733 | 848,904 | 20,941,637 | 11,171,567 | 9,770,070 |
| Auxiliary plant ~ | | | | | |
| Acadian Center | 4,526,662 | - | 4,526,662 | 1,473,805 | 3,052,857 |
| Athletic restroom and locker room facility | 441,054 | - | 441,054 | 22,052 | 419,002 |
| Total auxiliary plant | 4,967,716 | - | 4,967,716 | 1,495,857 | 3,471,859 |
| Student housing foundation ~ | | | | | |
| Land and non-structural improvements | 109,255 | - | 109,255 | 50,987 | 58,268 |
| Infrastructure | 352,064 | - | 352,064 | 61,613 | 290,451 |
| Buildings | 4,995,029 | - | 4,995,029 | 1,098,022 | 3,897,007 |
| Equipment | 101,884 | - | 101,884 | 78,571 | 23,313 |
| Total student housing foundation | 5,558,232 | - | 5,558,232 | 1,289,193 | 4,269,039 |
| Equipment unallocated ~ | | | | | |
| Movable items | 2,497,065 | C 203,974 | D 2,701,039 | 1,976,117 | 724,922 |
| Library books | 2,023,288 | 63,951 | 2,087,239 | 1,974,279 | 112,960 |
| Total auxiliary plant | 4,520,353 | 267,925 | 4,788,278 | 3,950,396 | 837,882 |
| Total | \$ 35,139,034 | \$ 1,116,829 | \$ 36,255,863 | \$ 17,907,013 | \$ 18,348,850 |

A. \$3,142,474 includes a prior year balance of \$3,069,761 plus a prior period adjustment of \$72,713.

B. \$1,596,288 includes a prior year balance of \$1,578,359 plus a prior period adjustment of \$17,929.

C. \$2,497,065 includes a prior year balance of \$2,478,405 plus a prior period adjustment of \$18,660.

D. \$203,974 consists of \$252,358 in new additions and (\$48,384) in retirements.