



ANALYSIS G-2B

Analysis of Investment in Plant
For the year ended June 30, 2009

	<u>June 30, 2008</u>	<u>Additions</u>	<u>June 30, 2009</u>	<u>Accumulated Depreciation</u>	<u>Book Value June 30, 2009</u>
Educational plant ~					
Land and non-structural improvements	\$ 2,350,216	\$ -	\$ 2,350,216	\$ 625,741	\$ 1,724,475
Central utilities plant	3,069,761	-	3,069,761	1,903,104	1,166,657
Chancellor's residence	92,613	-	92,613	71,584	21,029
Classroom building	222,849	-	222,849	38,920	183,929
Classroom technical building	3,098,397	-	3,098,397	2,240,875	857,522
Community education building	96,388	-	96,388	-	96,388
Health technology building	4,787,070	-	4,787,070	1,316,444	3,470,626
Library building	1,062,048	-	1,062,048	914,938	147,110
Maintenance storage building	146,651	-	146,651	25,664	120,987
Physical education building	3,497,739	-	3,497,739	2,137,184	1,360,555
Science building	1,578,359	-	1,578,359	1,415,035	163,324
Total educational plant	20,002,091	-	20,002,091	10,689,489	9,312,602
Auxiliary plant ~					
Acadian Center	4,526,662	-	4,526,662	1,360,636	3,166,026
Athletic restroom and locker room facility	-	441,054	441,054	11,026	430,028
Total auxiliary plant	4,526,662	441,054	4,967,716	1,371,662	3,596,054
Student housing foundation ~					
Land and non-structural improvements	109,255	-	109,255	43,703	65,552
Infrastructure	352,064	-	352,064	52,812	299,252
Buildings	4,995,029	-	4,995,029	948,004	4,047,025
Equipment	101,884	-	101,884	70,801	31,083
Total student housing foundation	5,558,232	-	5,558,232	1,115,320	4,442,912
Equipment unallocated ~					
Movable items	2,389,668 A	88,737 B	2,478,405	1,779,491	698,914
Library books	1,967,424	55,864	2,023,288	1,922,832	100,456
Total auxiliary plant	4,357,092	144,601	4,501,693	3,702,323	799,370
Total	\$ 34,444,077	\$ 585,655	\$ 35,029,732	\$ 16,878,794	\$ 18,150,938

A. \$2,389,668 includes a prior year balance of \$2,329,768 plus a prior period adjustment of \$59,900.

B. \$88,737 consists of \$273,105 in new additions and (\$184,368) in retirements.