



**ANALYSIS G-2B**

**Analysis of Investment in Plant  
For the year ended June 30, 2018**

	<u>June 30, 2017</u>	<u>Additions</u>	<u>June 30, 2018</u>	<u>Accumulated Depreciation</u>	<u>Book Value June 30, 2018</u>
<b>Educational plant --</b>					
Land and non-structural improvements	\$ 2,350,216	\$ -	\$ 2,350,216	\$ 1,513,415	\$ 836,801
Central utilities plant	4,449,954	-	4,449,954	2,637,731	1,812,223
Chancellor's residence	92,613	-	92,613	78,342	14,271
Classroom building	222,849	-	222,849	89,061	133,788
Classroom technical building	3,098,397	-	3,098,397	2,938,014	160,383
Community education building	9,968,546	-	9,968,546	1,484,621	8,483,925
Health technology building	4,787,070	-	4,787,070	2,393,534	2,393,536
Library building	1,062,048	-	1,062,048	1,012,919	49,129
Maintenance storage building	146,651	-	146,651	58,660	87,991
Physical education building	3,622,683	-	3,622,683	2,946,041	676,642
Science building	1,778,502	-	1,778,502	1,514,626	263,876
<b>Total educational plant</b>	<b>31,579,529</b>	<b>-</b>	<b>31,579,529</b>	<b>16,666,964</b>	<b>14,912,565</b>
<b>Auxiliary plant --</b>					
Acadian Center	4,526,662	-	4,526,662	2,259,579	2,267,083
Athletic restroom and locker room facility	441,054	-	441,054	110,263	330,791
Softball press box	169,698	-	169,698	25,454	144,244
<b>Total auxiliary plant</b>	<b>5,137,414</b>	<b>-</b>	<b>5,137,414</b>	<b>2,395,296</b>	<b>2,742,118</b>
<b>Student housing foundation --</b>					
Land and non-structural improvements	109,255	-	109,255	108,648	607
Infrastructure	352,064	-	352,064	131,290	220,774
Buildings	4,783,296 A	30,102	4,813,398	2,002,630	2,810,768
Equipment	122,075 B	33,312	155,387	105,587	49,800
<b>Total student housing foundation</b>	<b>5,366,690</b>	<b>63,414</b>	<b>5,430,104</b>	<b>2,348,155</b>	<b>3,081,949</b>
<b>Equipment unallocated --</b>					
Movable items	3,652,191 C	2,459 D	3,654,650	3,223,599	431,051
Library books	2,237,517	22,103	2,259,620	2,221,694	37,926
<b>Total auxiliary plant</b>	<b>5,889,708</b>	<b>24,562</b>	<b>5,914,270</b>	<b>5,445,293</b>	<b>468,977</b>
<b>Total</b>	<b>\$ 47,973,341</b>	<b>\$ 87,976</b>	<b>\$ 48,061,317</b>	<b>\$ 26,855,708</b>	<b>\$ 21,205,609</b>

A. \$4,783,296 consists of prior year balance of \$4,779,385 plus a prior period adjustment of \$3,911.

B. \$122,075 consists of prior year balance of \$125,986 less a prior period adjustment of (\$3,911).

C. \$3,652,191 consists of prior year balance of \$3,617,328 plus a prior period adjustment of \$34,863.

D. \$2,459 consists of \$56,352 in additions less (\$53,893) in retirements.