



**ANALYSIS G-2B**  
**Analysis of Investment in Plant**  
**For the year ended June 30, 2019**

|  | June 30, 2018        | Additions       | June 30, 2019        | Accumulated<br>Depreciation | Book Value<br>June 30, 2019 |
|--|----------------------|-----------------|----------------------|-----------------------------|-----------------------------|
| <b>Educational plant --</b>                |                      |                 |                      |                             |                             |
| Land and non-structural improvements       | \$ 2,350,216         | \$ -            | \$ 2,350,216         | \$ 1,612,044                | \$ 738,172                  |
| Central utilities plant                    | 4,449,954            | -               | 4,449,954            | 2,731,655                   | 1,718,299                   |
| Chancellor's residence                     | 92,613               | -               | 92,613               | 79,094                      | 13,519                      |
| Classroom building                         | 222,849              | (49,172)        | 173,677              | 65,129                      | 108,548                     |
| Classroom technical building               | 3,098,397            | -               | 3,098,397            | 3,015,474                   | 82,923                      |
| Community education building               | 9,968,546            | -               | 9,968,546            | 1,733,836                   | 8,234,710                   |
| Health technology building                 | 4,787,070            | -               | 4,787,070            | 2,513,211                   | 2,273,859                   |
| Library building                           | 1,062,048            | -               | 1,062,048            | 1,023,806                   | 38,242                      |
| Maintenance storage building               | 146,651              | -               | 146,651              | 62,326                      | 84,325                      |
| Physical education building                | 3,622,683            | -               | 3,622,683            | 3,036,608                   | 586,075                     |
| Science building                           | 1,778,502            | -               | 1,778,502            | 1,526,248                   | 252,254                     |
| <b>Total educational plant</b>             | <b>31,579,529</b>    | <b>(49,172)</b> | <b>31,530,357</b>    | <b>17,399,431</b>           | <b>14,130,926</b>           |
| <b>Auxiliary plant --</b>                  |                      |                 |                      |                             |                             |
| Acadian Center                             | 4,526,662            | -               | 4,526,662            | 2,355,669                   | 2,170,993                   |
| Athletic restroom and locker room facility | 441,054              | -               | 441,054              | 121,290                     | 319,764                     |
| Softball press box                         | 169,698              | -               | 169,698              | 29,697                      | 140,001                     |
| <b>Total auxiliary plant</b>               | <b>5,137,414</b>     | <b>-</b>        | <b>5,137,414</b>     | <b>2,506,656</b>            | <b>2,630,758</b>            |
| <b>Student housing foundation --</b>       |                      |                 |                      |                             |                             |
| Land and non-structural improvements       | -                    | A               | -                    | -                           | -                           |
| Infrastructure                             | -                    | A               | -                    | -                           | -                           |
| Buildings                                  | -                    | A               | -                    | -                           | -                           |
| Equipment                                  | -                    | A               | -                    | -                           | -                           |
| <b>Total student housing foundation</b>    | <b>-</b>             | <b>-</b>        | <b>-</b>             | <b>-</b>                    | <b>-</b>                    |
| <b>Equipment unallocated --</b>            |                      |                 |                      |                             |                             |
| Movable items                              | 3,664,650            | B               | 50,140               | C                           | 3,714,790                   |
| Library books                              | 2,259,620            | -               | 2,259,620            | 2,239,333                   | 20,287                      |
| <b>Total auxiliary plant</b>               | <b>5,924,270</b>     | <b>50,140</b>   | <b>5,974,410</b>     | <b>5,478,030</b>            | <b>496,380</b>              |
| <b>Total</b>                               | <b>\$ 42,641,213</b> | <b>\$ 968</b>   | <b>\$ 42,642,181</b> | <b>\$ 25,384,117</b>        | <b>\$ 17,258,064</b>        |

- A. Eunice Housing Foundation is no longer a blended component unit.
- B. \$3,664,650 consists of prior year balance of \$3,654,650 plus a prior period adjustment of \$10,000.
- C. \$50,140 consists of \$191,598 in additions less (\$141,458) in retirements.