ANALYSIS G-2B

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

	June 30, 2009		Additions		June 30, 2010	Accumulated Depreciation	Book Value June 30, 2010
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.