

# Heritage Oak Park

## Community Development District



## CIP Presentation

## Sample Handout

**Heritage Oak Park CDD**

Capital Assets

Fiscal Year End September 30, 2016

	<b>Beginning Balances</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balances</b>
<b><u>General Fund</u></b>				
Capital assets, not being depreciated:				
Land	\$ 1,363,637	\$ -	\$ -	\$ 1,363,637
Total capital assets not being depreciated	<u>1,363,637</u>	<u>-</u>	<u>-</u>	<u>1,363,637</u>
Capital assets, being depreciated				
Buildings	1,140,352	-	-	1,140,352
Infrastructure	6,177,564	17,250	(17,250)	6,177,564
Recreational amenity	12,688	-	-	12,688
Equipment and furniture	140,331	-	-	140,331
Total capital assets being depreciated	<u>7,470,935</u>	<u>17,250</u>	<u>(17,250)</u>	<u>7,470,935</u>
-				
Less accumulated depreciation for:				
Buildings	(436,514)	(28,509)	-	(465,022)
Infrastructure	(2,727,296)	(220,666)	1,211	(2,946,751)
Recreational amenity	(8,551)	(605)	-	(9,157)
Equipment and furniture	(128,758)	(6,730)	-	(135,488)
Total accumulated depreciation	<u>(3,301,118)</u>	<u>(256,510)</u>	<u>1,211</u>	<u>(3,556,417)</u>
Total capital assets being depreciated, net	<u>\$ 4,169,817</u>	<u>\$ (239,260)</u>	<u>\$ (16,039)</u>	<u>\$ 3,914,517</u>
Governmental activities capital assets, net	<u>\$ 5,533,454</u>	<u>\$ (239,260)</u>	<u>\$ (16,039)</u>	<u>\$ 5,278,154</u>









