

# EXERCISE

## Calculation of Net Investment in Capital Assets



**Government Finance Officers Association**



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example

Capital Assets (Net of Depreciation)

+ Capital-Related Deferred Outflows

- Capital-Related Borrowings

+ Capital-Related Debt Proceeds Not Expended

- Capital-Related Retainage Payable/AP

Capital-Related Deferred Inflows



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example	
Capital Assets (Net of Depreciation)	404,503,394
+ Capital-Related Deferred Outflows	
- Capital-Related Borrowings	
+ Capital-Related Debt Proceeds Not Expended	
- Capital-Related Retainage Payable/AP	
Capital-Related Deferred Inflows	



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example	
Capital Assets (Net of Depreciation)	404,503,394
+ Capital-Related Deferred Outflows	1,364,353
- Capital-Related Borrowings	
+ Capital-Related Debt Proceeds Not Expended	
- Capital-Related Retainage Payable/AP	
Capital-Related Deferred Inflows	



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example			
Capital Assets (Net of Depreciation)	404,503,394		
+ Capital-Related Deferred Outflows	1,364,353		
- Capital-Related Borrowings	(321,245,052)		
+ Capital-Related Debt Proceeds Not Expended			
- Capital-Related Retainage Payable/AP			
Capital-Related Deferred Inflows			

Note - 916,291 of Bonds, Leases and Contractual Obligations for Sales Tax Obligation



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example	
Capital Assets (Net of Depreciation)	404,503,394
+ Capital-Related Deferred Outflows	1,364,353
- Capital-Related Borrowings	(321,245,052)
+ Capital-Related Debt Proceeds Not Expended	26,206,927
- Capital-Related Retainage Payable/AP	
Capital-Related Deferred Inflows	
Note - Can't Be Found in CAFR, Not a Required Disclosure	



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example	
Capital Assets (Net of Depreciation)	404,503,394
+ Capital-Related Deferred Outflows	1,364,353
- Capital-Related Borrowings	(321,245,052)
+ Capital-Related Debt Proceeds Not Expended	26,206,927
- Capital-Related Retainage Payable/AP	-
Capital-Related Deferred Inflows	
Note - Included in Debt Not Expended for Richardson	



# Calculation of Net Investment in Capital Assets

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Richardson FY 2017 CAFR Example	
Capital Assets (Net of Depreciation)	404,503,394
+ Capital-Related Deferred Outflows	1,364,353
- Capital-Related Borrowings	(321,245,052)
+ Capital-Related Debt Proceeds Not Expended	26,206,927
- Capital-Related Retainage Payable/AP	-
Capital-Related Deferred Inflows	(101,852)
Net Investment in Capital Assets	110,727,770