

APPENDIX D
Calculation of Investment Fees
FY2017 Rates

	<u>Water 2015</u>	<u>Sewer 2015</u>
Capital Assets		
Land	688,531	1,096,306
Buildings	6,935,316	27,370,206
Impr OT Buildings	32,148,798	44,057,260
Machinery & Equipment	3,523,902	12,180,706
<i>CWIP - Construction Work in progress</i>	1,164,524	7,678,190
Total Capital Assets	44,461,071	92,382,668
Accumulated Depreciation		
Buildings	(1,596,435)	(17,318,103)
Impr OT Buildings	(10,076,716)	(22,859,867)
Mach & Equip	(3,012,108)	(6,888,489)
Total Accumulated Depreciation	(14,685,259)	(47,066,459)
Net Capital Assets	29,775,812	45,316,209
Less Contributed Capital	1,626,620	1,961,610
Net User Paid Capital Assets	28,149,192	43,354,599
Less Related Liabilities & Contributions		
Long Term Debt	10,965,000	11,674,420
Less State Reimb. - Debt.	-	(124,029)
Unexpended Bond Funds	(1,339,687)	(3,687,031)
Net Related Long Term Debt	9,625,313	7,863,360
Net Equity in User Paid Capital Assets	18,523,879	35,491,239
System Capacity - Gallons Per Day (GPD)	5,200,000	4,700,000
Calculated Investment Fee per GPD	3.56	7.55
Calculated Minimum Investment Fee (450 GPD)	1,603	3,398