

APPENDIX D
Calculation of Investment Fees

	<u>Water 2014</u>	<u>Sewer 2014</u>
Capital Assets		
Land	688,531	1,096,305
Buildings	6,935,316	27,370,206
Impr OT Buildings	30,480,092	43,598,436
Machinery & Equipment	3,639,353	12,087,193
<i>CWIP - Construction Work in progress</i>	1,582,764	2,086,631
Total Capital Assets	43,326,056	86,238,772
Accumulated Depreciation		
Buildings	(1,462,313)	(16,589,545)
Impr OT Buildings	(9,447,489)	(22,078,173)
Mach & Equip	(3,098,702)	(6,272,676)
Total Accumulated Depreciation	(14,008,504)	(44,940,394)
Net Capital Assets	29,317,552	41,298,378
Less Contributed Capital	1,626,620	1,961,610
Net User Paid Capital Assets	27,690,932	39,336,768
Less Related Liabilities & Contributions		
Long Term Debt	12,457,629	13,276,476
Less State Reimb. - Debt.	-	(139,367)
Unexpended Bond Funds	(2,088,476)	(3,275,069)
Net Related Long Term Debt	10,369,153	9,862,040
Net Equity in User Paid Capital Assets	17,321,779	29,474,728
System Capacity - Gallons Per Day (GPD)	5,200,000	4,700,000
Calculated Investment Fee per GPD	3.33	6.27
Calculated Minimum Investment Fee (450 GF	1,499	2,822