

APPENDIX D
Calculation of Investment Fees
FY 2021 Rates

	<u>Water 2019</u>	<u>Sewer 2019</u>
Capital Assets		
Land	852,306	1,098,705
Buildings	13,410,698	39,147,464
Impr OT Buildings	38,326,527	47,151,726
Machinery & Equipment	4,579,690	12,881,630
CWIP - <i>Construction Work in progress</i>	6,672,097	1,188,070
Total Capital Assets	63,841,318	101,467,594
Accumulated Depreciation		
Buildings	(2,247,113)	(19,242,222)
Impr OT Buildings	(12,863,294)	(26,185,116)
Mach & Equip	(3,390,558)	(10,128,116)
Total Accumulated Depreciation	(18,500,965)	(55,555,454)
Net Capital Assets	45,340,353	45,912,140
Less Contributed Capital	1,902,526	3,390,467
Net User Paid Capital Assets	43,437,827	42,521,673
Less Related Liabilities & Contributions		
Long Term Debt	15,655,148	20,785,456
Less State Reimb. - Debt.	(410,526)	(880,034)
Unexpended Bond Funds	(1,664,517)	(2,398,745)
Net Related Long Term Debt	13,580,105	17,506,677
Net Equity in User Paid Capital Assets	29,857,722	25,014,996
System Capacity - Gallons Per Day (GPD)	5,200,000	4,700,000
Calculated Investment Fee per GPD	5.74	5.32
Calculated Minimum Investment Fee (450 GPD)	2,586	2,394