

APPENDIX D
Calculation of Investment Fees

	<u>Water 2013</u>	<u>Sewer 2013</u>
Capital Assets		
Land	688,531	1,096,305
Buildings	6,935,316	27,370,206
Impr OT Buildings	29,533,587	41,886,720
Machinery & Equipment	3,667,718	11,781,951
CWIP - <i>Construction Work in progress</i>	1,816,763	2,098,412
Total Capital Assets	42,641,916	84,233,595
Accumulated Depreciation		
Buildings	(1,328,192)	(15,860,986)
Impr OT Buildings	(8,843,545)	(21,319,053)
Mach & Equip	(2,977,997)	(5,426,560)
Total Accumulated Depreciation	(13,149,734)	(42,606,599)
Net Capital Assets	29,492,181	41,626,996
Less Contributed Capital	1,619,400	2,044,535
Net User Paid Capital Assets	27,872,781	39,582,461
Less Related Liabilities & Contributions		
Long Term Debt	12,505,800	9,863,341
Less State Reimb. - Debt.	-	(154,726)
Unexpended Bond Funds	(1,738,398)	(2,076,544)
Net Related Long Term Debt	10,767,402	7,632,071
Net Equity in User Paid Capital Assets	17,105,379	31,950,390
System Capacity - Gallons Per Day (GPD)	5,200,000	4,700,000
Calculated Investment Fee per GPD	3.29	6.80
Calculated Minimum Investment Fee (450 GPD)	1,480	3,059
Minimum Investment Fee (450 GPD)	1,480	3,060