

APPENDIX D
Calculation of Investment Fees
FY2018 Rates

	<u>Water 2017</u>	<u>Sewer 2017</u>
Capital Assets		
Land	688,531	1,096,306
Buildings	6,935,316	27,370,206
Impr OT Buildings	34,571,970	46,299,405
Machinery & Equipment	3,769,697	12,316,966
CWIP - <i>Construction Work in progress</i>	7,563,010	15,350,112
Total Capital Assets	53,528,524	102,432,995
Accumulated Depreciation		
Buildings	(1,864,678)	(18,252,850)
Impr OT Buildings	(11,426,810)	(24,473,244)
Mach & Equip	(3,163,028)	(8,536,815)
Total Accumulated Depreciation	(16,454,516)	(51,262,909)
Net Capital Assets	37,074,008	51,170,086
Less Contributed Capital	1,791,188	3,296,784
Net User Paid Capital Assets	35,282,820	47,871,322
Less Related Liabilities & Contributions		
Long Term Debt	9,818,205	19,547,770
Less State Reimb. - Debt.	(473,684)	(1,023,220)
Unexpended Bond Funds	(333,674)	(912,095)
Net Related Long Term Debt	9,010,847	17,612,455
Net Equity in User Paid Capital Assets	26,271,973	30,258,867
System Capacity - Gallons Per Day (GPD)	5,200,000	4,700,000
Calculated Investment Fee per GPD	5.05	6.44
Calculated Minimum Investment Fee (450 GPD)	2,274	2,898