

MCWD - Capacity Charge Calculations

2013

	Marina Water	Ord Water
System Capacity Charge		
Existing Cost Basis		
Value of Water Infrastructure in Service		
1 Total Replacement Cost of Existing System Infrastructure	\$ 28,018,200	\$ 119,943,500
2 Less Accumulated Depreciation on Existing Infrastructure Assets	(14,644,077)	(62,690,031)
3 RCNLD of Water Infrastructure in Service (sum of 1 to 2)	\$ 13,374,123	\$ 57,253,469
Value of Other Depreciable Assets		
4 Total Value of Water/Sewer Rights Assets	\$ 928,049	\$ 1,546,749
5 Less Accumulated Depreciation on Water/Sewer Rights Assets	(278,518)	(464,196)
6 Total Value of Building and Improvements Assets	1,653,007	2,755,012
7 Less Accumulated Depreciation on Building and Improvements Assets	(304,013)	(506,689)
8 Total Value of Equipment Assets	1,735,372	2,892,286
9 Less Accumulated Depreciation on Equipment Assets	(1,320,892)	(2,201,486)
10 RCNLD of Other Depreciable Assets (sum of 4 to 9)	\$ 2,413,005	\$ 4,021,675
Value of Non-depreciable Assets		
11 Land	\$ 2,874,640	\$ 4,791,067
12 Property Easement	7,470,000	12,450,000
13 Water/Sewer Rights	21,825,000	36,375,000
14 Construction in Progress	5,911,428	9,852,380
15 Sub-Total of Adjustments (sum of 11 to 14)	\$ 38,081,068	\$ 63,468,446
16 Total Value of Capital Assets (3+10+15)	\$ 53,868,196	\$ 124,743,590
Liability and Asset Related Adjustments		
17 Outstanding Debt for Infrastructure (2006 and 2010 Bonds)	\$ (18,825,395)	\$ (16,398,665)
18 Other Long-term Debt	(14,856)	(38,459)
19 Capital Fund	1,972,600	3,522,500
20 Operating Fund	5,175,741	1,181,088
21 Debt Service Reserve Fund	1,653,060	3,781,403
22 Total Liability and Asset-Related Adjustments (sum of 17 to 21)	\$ (10,038,849)	\$ (7,952,134)
23 Total Value of Existing Assets Net of Liabilities (16+22)	\$ 43,829,346	\$ 116,791,457
Future Cost Basis		
Future CIP		
24 Cost Center Specific Projects	\$ 2,499,456	\$ 48,157,623
25 General Water Project Costs Assigned to Cost Center	23,451,061	39,930,184
26 Water District Projects Assigned to Cost Center	1,563,575	2,605,959
27 Infrastructure Related Future CIP Costs (24+26)	\$ 27,514,092	\$ 90,693,766
28 Total Value of Existing and Future Assets (23+27)	\$ 71,343,439	\$ 207,485,223
Existing and Future Customer Base		
Meters Equivalents		
29 Total Existing Meter Equivalents	5,520	6,689
30 Number of Future Meter Equivalents	2,750	7,697
31 Total Number of Meter Equivalents (29+30)	8,269	14,387
System Capacity Charge Results		
32 Estimated CY System Capacity Charge (28/31)	\$ 8,627	\$ 14,422
33 Current CY 2012 Capacity Charge (System)	\$ 5,450	\$ 5,750
34 Difference (32-33)	\$ 3,177	\$ 8,672
CCI Adjusted Charge (Based on 2003 Charge)	\$ 7,563	\$ 7,980

MCWD - Capacity Charge Calculations

2013

	Marina Sewer	Ord Sewer
System Capacity Charge		
Existing Cost Basis		
Value of Sewer Infrastructure in Service		
1 Total Replacement Cost of Existing System Infrastructure	\$ 27,684,650	\$ 62,336,100
2 Less Accumulated Depreciation on Existing Infrastructure Assets	(14,469,743)	(32,580,774)
3 RCNLD of Sewer Infrastructure in Service (sum of 1 to 2)	\$ 13,214,907	\$ 29,755,326
Value of Other Depreciable Assets		
4 Total Value of Water/Sewer Rights Assets	\$ 278,415	\$ 340,285
5 Less Accumulated Depreciation on Water/Sewer Rights Assets	(83,555)	(102,123)
6 Total Value of Building and Improvements Assets	495,902	606,103
7 Less Accumulated Depreciation on Building and Improvements Assets	(91,204)	(111,472)
8 Total Value of Equipment Assets	520,611	636,303
9 Less Accumulated Depreciation on Equipment Assets	(396,267)	(484,327)
10 RCNLD of Other Depreciable Assets (sum of 4 to 9)	\$ 723,902	\$ 884,769
Value of Non-depreciable Assets		
11 Land	\$ 862,392	\$ 1,054,035
12 Property Easement	2,241,000	2,739,000
13 Water/Sewer Rights	6,547,500	8,002,500
14 Construction in Progress	1,773,428	2,167,523
15 Sub-Total of Adjustments (sum of 11 to 14)	\$ 11,424,320	\$ 13,963,058
16 Total Value of Capital Assets (3+10+15)	\$ 25,363,129	\$ 44,603,153
Liability and Asset Related Adjustments		
17 Outstanding Debt for Infrastructure (2006 and 2010 Bonds)	\$ (2,463,925)	\$ (8,360,980)
18 Other Long-term Debt	(16,670)	(5,942)
19 Capital Fund	563,600	986,300
20 Operating Fund	663,971	2,071,647
21 Debt Service Reserve Fund	447,943	1,147,087
22 Total Liability and Asset-Related Adjustments (sum of 17 to 21)	\$ (805,081)	\$ (4,161,888)
23 Total Value of Existing Assets Net of Liabilities (16+22)	\$ 24,558,048	\$ 40,441,265
Future Cost Basis		
Future CIP		
24 Cost Center Specific Projects	\$ 10,639,834	\$ 34,242,551
25 General Sewer Project Costs Assigned to Cost Center	314,984	314,984
26 District Projects Assigned to Cost Center	469,073	573,311
27 Infrastructure Related Future CIP Costs (24+26)	\$ 11,423,891	\$ 35,130,846
28 Total Value of Existing and Future Assets (23+27)	\$ 35,981,938	\$ 75,572,111
Existing and Future Customer Base		
Equivalent Dwelling Units (EDUs)		
29 Total Existing (EDUs)	7,235	5,541
30 Number of Future EDUs	3,513	6,193
31 Total Number of Meter Equivalents (29+30)	10,748	11,734
System Capacity Charge Results		
32 Estimated CY System Capacity Charge (28/31)	\$ 3,348	\$ 6,441
33 Current CY 2012 Capacity Charge (System)	\$ 3,950	\$ 2,150
34 Difference (32-33)	\$ (602)	\$ 4,291
CCI Adjusted Charge (Based on 2003 Charge)	\$ 5,482	\$ 2,984