

APPENDIX D
Calculation of Investment Fees
FY 2026 Rates

	<u>Water 2024</u>	<u>Sewer 2024</u>
Capital Assets		
Land	927,536	1,096,305
Buildings	13,507,186	39,273,267
Impr OT Buildings	49,286,124	58,250,088
Machinery & Equipment	4,816,208	16,537,166
CWIP - <i>Construction Work in progress</i>	34,377,270	7,012,190
Total Capital Assets	102,914,323	122,169,016
Accumulated Depreciation		
Buildings	(4,111,367)	(24,862,002)
Impr OT Buildings	(16,867,121)	(30,612,859)
Mach & Equip	(3,439,566)	(13,522,976)
Total Accumulated Depreciation	(24,418,054)	(68,997,838)
Net Capital Assets	78,496,269	53,171,178
Less Contributed Capital	19,600,656	4,322,146
Net User Paid Capital Assets	58,895,613	48,849,032
Less Related Liabilities & Contributions		
Long Term Debt	20,731,109	23,659,705
Less State Reimb. - Debt.	(252,632)	(4,071,162)
Unexpended Bond Funds	(157,861)	(5,759,057)
Net Related Long Term Debt	20,320,616	13,829,486
Net Equity in User Paid Capital Assets	38,574,997	35,019,547
System Capacity - Gallons Per Day (GPD)	4,000,000	4,700,000
Calculated Investment Fee per GPD	9.64	7.45
Calculated Minimum Investment Fee (450 GPD)	4,340	3,353