

APPENDIX D
Calculation of Investment Fees
FY 2027 Rates

	<u>Water 2025</u>	<u>Sewer 2025</u>
Capital Assets		
Land	936,830	1,098,705
Buildings	30,827,455	39,310,732
Impr OT Buildings	51,662,934	58,945,703
Machinery & Equipment	5,087,993	16,954,343
CWIP - <i>Construction Work in progress</i>	19,615,882	7,012,190
Total Capital Assets	108,131,094	123,321,674
Accumulated Depreciation		
Buildings	(4,808,259)	(25,688,751)
Impr OT Buildings	(17,849,352)	(31,507,192)
Mach & Equip	(3,568,719)	(13,792,564)
Total Accumulated Depreciation	(26,226,331)	(70,988,507)
Net Capital Assets	81,904,763	52,333,167
Less Contributed Capital	20,088,103	4,322,146
Net User Paid Capital Assets	61,816,660	48,011,021
Less Related Liabilities & Contributions		
Long Term Debt	19,101,640	21,871,345
Less State Reimb. - Debt.	(221,052)	(3,805,489)
Unexpended Bond Funds	(81,590)	(4,583,082)
Net Related Long Term Debt	18,798,998	13,482,774
Net Equity in User Paid Capital Assets	43,017,662	34,528,247
System Capacity - Gallons Per Day (GPD)	5,000,000	4,700,000
Calculated Investment Fee per GPD	8.60	7.35
Calculated Minimum Investment Fee (450 GPD)	3,872	3,306