

APPENDIX D
Calculation of Investment Fees
FY 2025 Rates

	<u>Water 2023</u>	<u>Sewer 2023</u>
Capital Assets		
Land	927,536	1,096,305
Buildings	13,507,186	39,273,267
Impr OT Buildings	49,288,053	56,878,301
Machinery & Equipment	6,015,189	16,618,915
CWIP - <i>Construction Work in progress</i>	27,378,402	4,590,779
Total Capital Assets	97,116,366	118,457,567
Accumulated Depreciation		
Buildings	(3,916,787)	(23,918,391)
Impr OT Buildings	(15,847,725)	(29,648,280)
Mach & Equip	(4,242,080)	(13,516,003)
Total Accumulated Depreciation	(24,006,592)	(67,082,674)
Net Capital Assets	73,109,774	51,374,893
Less Contributed Capital	16,646,993	4,322,146
Net User Paid Capital Assets	56,462,781	47,052,747
Less Related Liabilities & Contributions		
Long Term Debt	18,686,548	21,942,035
Less State Reimb. - Debt.	(284,210)	(4,334,008)
Unexpended Bond Funds	(122,286)	(2,897,213)
Net Related Long Term Debt	13,554,938	18,824,056
Net Equity in User Paid Capital Assets	42,907,843	28,228,691
System Capacity - Gallons Per Day (GPD)	4,000,000	4,700,000
Calculated Investment Fee per GPD	10.73	6.01
Calculated Minimum Investment Fee (450 GPD)	4,827	2,704