

APPENDIX D
Calculation of Investment Fees
FY 2024 Rates

	<u>Water 2022</u>	<u>Sewer 2022</u>
Capital Assets		
Land	854,706	1,096,305
Buildings	13,507,186	39,273,267
Impr OT Buildings	48,001,173	55,529,764
Machinery & Equipment	6,064,966	16,335,265
CWIP - <i>Construction Work in progress</i>	16,411,955	4,151,001
Total Capital Assets	84,839,986	116,385,602
Accumulated Depreciation		
Buildings	(3,579,303)	(23,279,520)
Impr OT Buildings	(14,958,534)	(28,282,341)
Mach & Equip	(3,795,070)	(12,918,929)
Total Accumulated Depreciation	(22,332,906)	(64,480,790)
Net Capital Assets	62,507,079	51,904,812
Less Contributed Capital	2,796,890	4,322,146
Net User Paid Capital Assets	59,710,189	47,582,666
Less Related Liabilities & Contributions		
Long Term Debt	14,916,335	21,590,220
Less State Reimb. - Debt.	(315,789)	(3,747,379)
Unexpended Bond Funds	(552,942)	(2,986,256)
Net Related Long Term Debt	13,554,938	18,824,056
Net Equity in User Paid Capital Assets	46,155,251	28,758,610
System Capacity - Gallons Per Day (GPD)	4,200,000	4,700,000
Calculated Investment Fee per GPD	10.99	6.12
Calculated Minimum Investment Fee (450 GPD)	4,945	2,754