

**TOWN OF WHITESTOWN
MUNICIPAL WASTEWATER UTILITY**

2023 ANNUAL FINANCIAL REPORT

APRIL 10, 2024

KROHN
— ASSOCIATES —
CPAS AND CONSULTANTS

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

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ACCOUNTANT'S COMPILATION REPORT

Danny Powers, Public Works Director
Town of Whitestown Municipal Wastewater Utility
6210 Veterans Drive
Whitestown, IN 46075

April 10, 2024

Management is responsible for the accompanying financial statements of the Whitestown Municipal Wastewater Utility, which comprise the Statements of Net Position as of December 31, 2021, 2022 and 2023 and the related Statements of Revenues, Expenses and Changes in Net Position and the Statements of Cash Flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information contained on pages 7-21 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures ordinarily included in the financial statements prepared in accordance with accounting principles generally accepted in the United States. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Whitestown Municipal Wastewater Utility's statements of financial position, results of operations and cash flows. Accordingly, the financial statements are not designed for those who are not informed on such matters.

O.W. Krohn & Associates LLP

O. W. Krohn & Associates LLP

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

HISTORICAL FINANCIAL INFORMATION

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENTS OF NET POSITION

AS OF

<u>ASSETS</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
CURRENT AND ACCRUED ASSETS:			
OPERATING CASH AND EQUIVALENTS	\$ 3,080,522	\$ 3,271,744	\$ 4,177,213
CAPACITY CASH AND EQUIVALENTS	12,797,747	9,041,747	7,233,747
IMPROVEMENT CASH AND EQUIVALENTS	398,242	398,242	398,242
REGIONAL SEWER CONNECTION CASH AND EQUIVALENTS	3,082,499	2,113,044	1,379,218
ACCOUNTS RECEIVABLE - CUSTOMERS	814,610	787,499	429,747
	<u>20,173,620</u>	<u>15,612,276</u>	<u>13,618,167</u>
NON-CURRENT ASSETS:			
RESTRICTED ASSETS:			
DEBT SERVICE RESERVE CASH AND EQUIVALENTS	1,528,490	1,340,002	1,250,826
BOND AND INTEREST CASH AND EQUIVALENTS	1,100,080	1,238,055	832,561
CONSTRUCTION CASH AND EQUIVALENTS	2,618,069	9,738,574	442,958
	<u>5,246,639</u>	<u>12,316,631</u>	<u>2,526,345</u>
CAPITAL ASSETS			
UTILITY PLANT IN SERVICE	44,835,122	43,768,703	42,687,965
ACCUMULATED DEPRECIATION	(13,518,939)	(12,304,755)	(11,672,875)
CONSTRUCTION IN PROGRESS	22,243,562	14,146,622	10,623,500
	<u>53,559,745</u>	<u>45,610,570</u>	<u>41,638,590</u>
	<u>58,806,384</u>	<u>57,927,201</u>	<u>44,164,935</u>
TOTAL ASSETS	<u>\$ 78,980,004</u>	<u>\$ 73,539,477</u>	<u>\$ 57,783,102</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENTS OF NET POSITION

(CONTINUED)

AS OF

<u>LIABILITIES AND NET POSITION</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
CURRENT AND ACCRUED LIABILITIES:			
ACCOUNTS PAYABLE	\$ 164	\$ 20,964	\$ -
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>164</u>	<u>20,964</u>	<u>-</u>
NON-CURRENT LIABILITIES:			
2020 REFUNDING BONDS PAYABLE	1,425,000	1,745,000	2,060,000
2020B BONDS PAYABLE	1,940,000	2,060,000	2,180,000
2022 BONDS PAYABLE	8,780,000	9,000,000	-
2020A BONDS PAYABLE	4,197,000	4,198,000	4,199,000
2015 RD BONDS PAYABLE	394,123	400,123	406,123
2014A BONDS PAYABLE	<u>10,540,000</u>	<u>11,045,000</u>	<u>11,520,000</u>
TOTAL NON-CURRENT LIABILITIES	<u>27,276,123</u>	<u>28,448,123</u>	<u>20,365,123</u>
TOTAL LIABILITIES	<u>\$ 27,276,287</u>	<u>\$ 28,469,087</u>	<u>\$ 20,365,123</u>
NET POSITION:			
INVESTMENT IN CAPITAL ASSETS	\$ 28,901,691	\$ 26,901,021	\$ 21,716,425
RESTRICTED	2,628,570	2,578,057	2,083,387
UNRESTRICTED	<u>20,173,456</u>	<u>15,591,312</u>	<u>13,618,167</u>
TOTAL NET POSITION	<u>\$ 51,703,717</u>	<u>\$ 45,070,390</u>	<u>\$ 37,417,979</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE 12 MONTHS ENDED

	12/31/2023	12/31/2022	12/31/2021
OPERATING REVENUES:			
METERED SALES	\$ 5,389,254	\$ 4,902,652	\$ 4,427,457
INSPECTION FEES	200	11,900	76,900
PENALTIES	83,839	72,163	27,746
	5,473,293	4,986,715	4,532,103
OPERATING EXPENSES	2,535,185	2,322,154	2,099,048
DEPRECIATION	1,214,184	631,880	1,006,018
	3,749,369	2,954,034	3,105,066
NET OPERATING INCOME	1,723,924	2,032,681	1,427,037
NON-OPERATING REVENUES/(EXPENSES):			
TAP FEES	271,250	306,750	690,800
CAPACITY FEES	3,772,000	3,028,000	4,752,470
REGIONAL SEWER CONNECTION FEES	1,174,500	816,000	1,038,550
INTEREST AND INVESTMENT INCOME	385,195	96,304	938
BOND ISSUANCE COSTS	-	(144,688)	-
OTHER REVENUES/(EXPENSES)	12,342	18,190	(6,149)
INTEREST EXPENSE	(705,884)	(500,826)	(475,123)
ARPA FUNDS FROM TOWN	-	2,000,000	-
	4,909,403	5,619,730	6,001,486
TOTAL NON-OPERATING REVENUE (EXPENSE)	4,909,403	5,619,730	6,001,486
CHANGE IN NET POSITION	6,633,327	7,652,411	7,428,523
NET POSITION - BEGINNING	45,070,390	37,417,979	29,989,456
NET POSITION - ENDING	\$ 51,703,717	\$ 45,070,390	\$ 37,417,979

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE 12 MONTHS ENDED

	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
CASH RECEIVED FROM CUSTOMERS	\$ 5,446,182	\$ 4,628,963	\$ 4,515,012
CASH PAID TO SUPPLIERS, EMPLOYERS AND OTHERS	(2,555,985)	(2,301,190)	(2,099,048)
INTEREST EARNINGS	385,195	96,304	938
NET CASH FROM OPERATING ACTIVITIES	<u>3,275,392</u>	<u>2,424,077</u>	<u>2,416,902</u>
CASH FLOWS FROM OTHER ACTIVITIES:			
OTHER REVENUES/(EXPENSES)	12,342	18,190	(6,149)
TRANSFERS FROM WATER UTILITY	-	-	441,410
ARPA FUNDS FROM TOWN	-	2,000,000	-
NET CASH FROM OTHER ACTIVITIES	<u>12,342</u>	<u>2,018,190</u>	<u>435,261</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:			
ACQUISITION AND CONSTRUCTION OF CAPITAL ASSETS	(9,163,359)	(4,603,860)	(3,233,056)
LOAN TO WATERWORKS	-	-	(295,189)
BOND PROCEEDS	-	17,000,000	-
BOND ISSUANCE COSTS	-	(144,688)	-
PRINCIPAL PAID ON LONG-TERM DEBT	(1,172,000)	(8,917,000)	(922,000)
INTEREST PAID ON LONG-TERM DEBT	(705,884)	(500,826)	(475,123)
TAP FEES COLLECTED	271,250	306,750	690,800
CAPACITY FEES COLLECTED	3,772,000	3,028,000	4,752,470
REGIONAL SEWER CONNECTION FEES COLLECTED	1,174,500	816,000	1,038,550
NET CASH FROM CAPITAL AND FINANCING ACTIVITIES	<u>(5,823,493)</u>	<u>6,984,376</u>	<u>1,556,452</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,535,759)	11,426,643	4,408,615
BEGINNING CASH AND CASH EQUIVALENTS	<u>27,141,408</u>	<u>15,714,765</u>	<u>11,306,150</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 24,605,649</u>	<u>\$ 27,141,408</u>	<u>\$ 15,714,765</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENTS OF CASH FLOWS
 FOR THE 12 MONTHS ENDED
 (CONTINUED)

<u>RECONCILIATION OF NET INCOME TO CASH</u> <u>PROVIDED FROM OPERATIONS</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
NET OPERATING REVENUES	\$ 1,723,924	\$ 2,032,681	\$ 1,427,037
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATIONS:			
DEPRECIATION	1,214,184	631,880	1,006,018
INTEREST EARNINGS	385,195	96,304	938
CHANGES IN CURRENT ASSETS AND LIABILITIES:			
(INCREASE) DECREASE IN:			
ACCOUNTS RECEIVABLE - CUSTOMERS	(27,111)	(357,752)	(17,091)
INCREASE (DECREASE) IN:			
ACCOUNTS PAYABLE	<u>(20,800)</u>	<u>20,964</u>	<u>-</u>
NET CASH PROVIDED FROM OPERATIONS	<u>\$ 3,275,392</u>	<u>\$ 2,424,077</u>	<u>\$ 2,416,902</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SUPPLEMENTARY INFORMATION

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARATIVE DETAIL OF OPERATION AND MAINTENANCE EXPENSES
FOR THE 12 MONTHS ENDED

<u>OPERATING EXPENSES</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>
SALARIES AND WAGES	\$ 761,418	\$ 658,993	\$ 566,641
EMPLOYEE BENEFITS AND PENSIONS	178,117	194,814	188,294
PURCHASED POWER	280,153	290,043	245,805
TRANSPORTATION	1,708	3,267	52,723
SLUDGE REMOVAL	92,434	74,425	77,808
MATERIALS AND SUPPLIES	184,366	230,589	220,494
CHEMICALS	108,428	98,195	94,290
REPAIRS AND MAINTENANCE	283,641	286,234	178,804
OTHER UTILITIES	1,306	607	1,067
PHONE AND INTERNET	12,207	25,567	19,404
CONTRACTUAL SERVICES	469,965	310,936	357,716
INSURANCE	51,419	55,109	54,684
MISCELLANEOUS EXPENSES	110,023	93,375	41,318
TOTAL OPERATING EXPENSES	<u>\$ 2,535,185</u>	<u>\$ 2,322,154</u>	<u>\$ 2,099,048</u>

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$10,540,000 SEWAGE WORKS
REVENUE BONDS, SERIES 2014

DATED JULY 9, 2014

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
1/1/2024	\$ 10,540,000	2.00%	\$ 515,000	\$ 105,400.00	\$ 620,400.00	\$ 620,400.00
7/1/2024	10,025,000			100,250.00	100,250.00	
1/1/2025	10,025,000	2.00%	520,000	100,250.00	620,250.00	720,500.00
7/1/2025	9,505,000			95,050.00	95,050.00	
1/1/2026	9,505,000	2.00%	535,000	95,050.00	630,050.00	725,100.00
7/1/2026	8,970,000			89,700.00	89,700.00	
1/1/2027	8,970,000	2.00%	545,000	89,700.00	634,700.00	724,400.00
7/1/2027	8,425,000			84,250.00	84,250.00	
1/1/2028	8,425,000	2.00%	685,000	84,250.00	769,250.00	853,500.00
7/1/2028	7,740,000			77,400.00	77,400.00	
1/1/2029	7,740,000	2.00%	695,000	77,400.00	772,400.00	849,800.00
7/1/2029	7,045,000			70,450.00	70,450.00	
1/1/2030	7,045,000	2.00%	945,000	70,450.00	1,015,450.00	1,085,900.00
7/1/2030	6,100,000			61,000.00	61,000.00	
1/1/2031	6,100,000	2.00%	965,000	61,000.00	1,026,000.00	1,087,000.00
7/1/2031	5,135,000			51,350.00	51,350.00	
1/1/2032	5,135,000	2.00%	985,000	51,350.00	1,036,350.00	1,087,700.00
7/1/2032	4,150,000			41,500.00	41,500.00	
1/1/2033	4,150,000	2.00%	1,005,000	41,500.00	1,046,500.00	1,088,000.00
7/1/2033	3,145,000			31,450.00	31,450.00	
1/1/2034	3,145,000	2.00%	1,030,000	31,450.00	1,061,450.00	1,092,900.00
7/1/2034	2,115,000			21,150.00	21,150.00	
1/1/2035	2,115,000	2.00%	1,050,000	21,150.00	1,071,150.00	1,092,300.00
7/1/2035	1,065,000			10,650.00	10,650.00	
1/1/2036	1,065,000	2.00%	1,065,000	10,650.00	1,075,650.00	1,086,300.00
TOTALS			<u>\$ 10,540,000</u>	<u>\$ 1,573,800.00</u>	<u>\$ 12,113,800.00</u>	<u>\$ 12,113,800.00</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$394,123 SEWAGE WORKS
REVENUE BONDS, SERIES 2015

DATED AUGUST 6, 2015

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
1/1/2024	\$ 394,123	3.625%	\$ 7,000	\$ 7,143.48	\$ 14,143.48	\$ 14,143.48
7/1/2024	387,123			7,016.60	7,016.60	
1/1/2025	387,123	3.625%	8,000	7,016.60	15,016.60	22,033.21
7/1/2025	379,123			6,871.60	6,871.60	
1/1/2026	379,123	3.625%	8,000	6,871.60	14,871.60	21,743.21
7/1/2026	371,123			6,726.60	6,726.60	
1/1/2027	371,123	3.625%	8,000	6,726.60	14,726.60	21,453.21
7/1/2027	363,123			6,581.60	6,581.60	
1/1/2028	363,123	3.625%	9,000	6,581.60	15,581.60	22,163.21
7/1/2028	354,123			6,418.48	6,418.48	
1/1/2029	354,123	3.625%	9,000	6,418.48	15,418.48	21,836.96
7/1/2029	345,123			6,255.35	6,255.35	
1/1/2030	345,123	3.625%	9,000	6,255.35	15,255.35	21,510.71
7/1/2030	336,123			6,092.23	6,092.23	
1/1/2031	336,123	3.625%	9,000	6,092.23	15,092.23	21,184.46
7/1/2031	327,123			5,929.10	5,929.10	
1/1/2032	327,123	3.625%	10,000	5,929.10	15,929.10	21,858.21
7/1/2032	317,123			5,747.85	5,747.85	
1/1/2033	317,123	3.625%	10,000	5,747.85	15,747.85	21,495.71
7/1/2033	307,123			5,566.60	5,566.60	
1/1/2034	307,123	3.625%	10,000	5,566.60	15,566.60	21,133.21
7/1/2034	297,123			5,385.35	5,385.35	
1/1/2035	297,123	3.625%	10,000	5,385.35	15,385.35	20,770.71
7/1/2035	287,123			5,204.10	5,204.10	
1/1/2036	287,123	3.625%	10,000	5,204.10	15,204.10	20,408.21
7/1/2036	277,123			5,022.85	5,022.85	
1/1/2037	277,123	3.625%	11,000	5,022.85	16,022.85	21,045.71
7/1/2037	266,123			4,823.48	4,823.48	
1/1/2038	266,123	3.625%	11,000	4,823.48	15,823.48	20,646.96
7/1/2038	255,123			4,624.10	4,624.10	
1/1/2039	255,123	3.625%	12,000	4,624.10	16,624.10	21,248.21
7/1/2039	243,123			4,406.60	4,406.60	
1/1/2040	243,123	3.625%	12,000	4,406.60	16,406.60	20,813.21
7/1/2040	231,123			4,189.10	4,189.10	
1/1/2041	231,123	3.625%	13,000	4,189.10	17,189.10	21,378.21
7/1/2041	218,123			3,953.48	3,953.48	
1/1/2042	218,123	3.625%	13,000	3,953.48	16,953.48	20,906.96
7/1/2042	205,123			3,717.85	3,717.85	
1/1/2043	205,123	3.625%	14,000	3,717.85	17,717.85	21,435.71
7/1/2043	191,123			3,464.10	3,464.10	
1/1/2044	191,123	3.625%	15,000	3,464.10	18,464.10	21,928.21

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$394,123 SEWAGE WORKS
REVENUE BONDS, SERIES 2015
(CONTINUED)

DATED AUGUST 6, 2015

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
7/1/2044	\$ 176,123			\$ 3,192.23	\$ 3,192.23	
1/1/2045	176,123	3.625%	\$ 15,000	3,192.23	18,192.23	\$ 21,384.46
7/1/2045	161,123			2,920.35	2,920.35	
1/1/2046	161,123	3.625%	15,000	2,920.35	17,920.35	20,840.71
7/1/2046	146,123			2,648.48	2,648.48	
1/1/2047	146,123	3.625%	16,000	2,648.48	18,648.48	21,296.96
7/1/2047	130,123			2,358.48	2,358.48	
1/1/2048	130,123	3.625%	16,000	2,358.48	18,358.48	20,716.96
7/1/2048	114,123			2,068.48	2,068.48	
1/1/2049	114,123	3.625%	18,000	2,068.48	20,068.48	22,136.96
7/1/2049	96,123			1,742.23	1,742.23	
1/1/2050	96,123	3.625%	18,000	1,742.23	19,742.23	21,484.46
7/1/2050	78,123			1,415.98	1,415.98	
1/1/2051	78,123	3.625%	19,000	1,415.98	20,415.98	21,831.96
7/1/2051	59,123			1,071.60	1,071.60	
1/1/2052	59,123	3.625%	19,000	1,071.60	20,071.60	21,143.21
7/1/2052	40,123			727.23	727.23	
1/1/2053	40,123	3.625%	20,000	727.23	20,727.23	21,454.46
7/1/2053	20,123			364.73	364.73	
1/1/2054	20,123	3.625%	20,000	364.73	20,364.73	20,729.46
7/1/2054	123			2.23	2.23	
1/1/2055	123	3.625%	123	2.23	125.23	127.46
TOTALS			<u>\$ 394,123</u>	<u>\$ 260,161.70</u>	<u>\$ 654,284.70</u>	<u>\$ 654,284.70</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$4,197,000 SEWAGE WORKS
REVENUE BONDS, SERIES 2020A

DATED APRIL 28, 2020

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
1/1/2024	\$ 4,197,000	2.96%	\$ 1,000	\$ 62,115.60	\$ 63,115.60	\$ 63,115.60
7/1/2024	4,196,000			62,100.80	62,100.80	
1/1/2025	4,196,000	2.96%	1,000	62,100.80	63,100.80	125,201.60
7/1/2025	4,195,000			62,086.00	62,086.00	
1/1/2026	4,195,000	2.96%	1,000	62,086.00	63,086.00	125,172.00
7/1/2026	4,194,000			62,071.20	62,071.20	
1/1/2027	4,194,000	2.96%	1,000	62,071.20	63,071.20	125,142.40
7/1/2027	4,193,000			62,056.40	62,056.40	
1/1/2028	4,193,000	2.96%	1,000	62,056.40	63,056.40	125,112.80
7/1/2028	4,192,000			62,041.60	62,041.60	
1/1/2029	4,192,000	2.96%	1,000	62,041.60	63,041.60	125,083.20
7/1/2029	4,191,000			62,026.80	62,026.80	
1/1/2030	4,191,000	2.96%	1,000	62,026.80	63,026.80	125,053.60
7/1/2030	4,190,000			62,012.00	62,012.00	
1/1/2031	4,190,000	2.96%	1,000	62,012.00	63,012.00	125,024.00
7/1/2031	4,189,000			61,997.20	61,997.20	
1/1/2032	4,189,000	2.96%	1,000	61,997.20	62,997.20	124,994.40
7/1/2032	4,188,000			61,982.40	61,982.40	
1/1/2033	4,188,000	2.96%	1,000	61,982.40	62,982.40	124,964.80
7/1/2033	4,187,000			61,967.60	61,967.60	
1/1/2034	4,187,000	2.96%	1,000	61,967.60	62,967.60	124,935.20
7/1/2034	4,186,000			61,952.80	61,952.80	
1/1/2035	4,186,000	2.96%	1,000	61,952.80	62,952.80	124,905.60
7/1/2035	4,185,000			61,938.00	61,938.00	
1/1/2036	4,185,000	2.96%	1,000	61,938.00	62,938.00	124,876.00
7/1/2036	4,184,000			61,923.20	61,923.20	
1/1/2037	4,184,000	2.96%	1,001,000	61,923.20	1,062,923.20	1,124,846.40
7/1/2037	3,183,000			47,108.40	47,108.40	
1/1/2038	3,183,000	2.96%	1,030,000	47,108.40	1,077,108.40	1,124,216.80
7/1/2038	2,153,000			31,864.40	31,864.40	
1/1/2039	2,153,000	2.96%	1,061,000	31,864.40	1,092,864.40	1,124,728.80
7/1/2039	1,092,000			16,161.60	16,161.60	
1/1/2040	1,092,000	2.96%	1,092,000	16,161.60	1,108,161.60	1,124,323.20
TOTALS			<u>\$ 4,197,000</u>	<u>\$ 1,864,696.40</u>	<u>\$ 6,061,696.40</u>	<u>\$ 6,061,696.40</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$1,940,000 SEWAGE WORKS
REVENUE BONDS, SERIES 2020B

DATED APRIL 28, 2020

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
1/1/2024	\$ 1,940,000	2.960%	\$ 125,000	\$ 28,712.00	\$ 153,712.00	\$ 153,712.00
7/1/2024	1,815,000			26,862.00	26,862.00	
1/1/2025	1,815,000	2.960%	130,000	26,862.00	156,862.00	183,724.00
7/1/2025	1,685,000			24,938.00	24,938.00	
1/1/2026	1,685,000	2.960%	130,000	24,938.00	154,938.00	179,876.00
7/1/2026	1,555,000			23,014.00	23,014.00	
1/1/2027	1,555,000	2.960%	135,000	23,014.00	158,014.00	181,028.00
7/1/2027	1,420,000			21,016.00	21,016.00	
1/1/2028	1,420,000	2.960%	140,000	21,016.00	161,016.00	182,032.00
7/1/2028	1,280,000			18,944.00	18,944.00	
1/1/2029	1,280,000	2.960%	145,000	18,944.00	163,944.00	182,888.00
7/1/2029	1,135,000			16,798.00	16,798.00	
1/1/2030	1,135,000	2.960%	150,000	16,798.00	166,798.00	183,596.00
7/1/2030	985,000			14,578.00	14,578.00	
1/1/2031	985,000	2.960%	155,000	14,578.00	169,578.00	184,156.00
7/1/2031	830,000			12,284.00	12,284.00	
1/1/2032	830,000	2.960%	160,000	12,284.00	172,284.00	184,568.00
7/1/2032	670,000			9,916.00	9,916.00	
1/1/2033	670,000	2.960%	160,000	9,916.00	169,916.00	179,832.00
7/1/2033	510,000			7,548.00	7,548.00	
1/1/2034	510,000	2.960%	165,000	7,548.00	172,548.00	180,096.00
7/1/2034	345,000			5,106.00	5,106.00	
1/1/2035	345,000	2.960%	170,000	5,106.00	175,106.00	180,212.00
7/1/2035	175,000			2,590.00	2,590.00	
1/1/2036	175,000	2.960%	175,000	2,590.00	177,590.00	180,180.00
TOTALS			<u>\$ 1,940,000</u>	<u>\$ 395,900.00</u>	<u>\$ 2,335,900.00</u>	<u>\$ 2,335,900.00</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$1,425,000 SEWAGE WORKS
REFUNDING REVENUE BONDS OF 2020

DATED JUNE 30, 2020

PAYMENT DATE	PRINCIPAL BALANCE	INTEREST RATES	DEBT SERVICE			BOND YEAR TOTAL
			PRINCIPAL	INTEREST	TOTAL	
7/1/2024	\$ 1,425,000	1.450%		\$ 10,331.25	\$ 10,331.25	
1/1/2025	1,425,000	1.450%	325,000	10,331.25	335,331.25	\$ 345,662.50
7/1/2025	1,100,000	1.450%		7,975.00	7,975.00	
1/1/2026	1,100,000	1.450%	330,000	7,975.00	337,975.00	345,950.00
7/1/2026	770,000	1.450%		5,582.50	5,582.50	
1/1/2027	770,000	1.450%	340,000	5,582.50	345,582.50	351,165.00
7/1/2027	430,000	1.450%		3,117.50	3,117.50	
1/1/2028	430,000	1.450%	215,000	3,117.50	218,117.50	221,235.00
7/1/2028	215,000	1.450%		1,558.75	1,558.75	
1/1/2029	215,000	1.450%	215,000	1,558.75	216,558.75	218,117.50
TOTALS			<u>\$ 1,425,000</u>	<u>\$ 57,130.00</u>	<u>\$ 1,482,130.00</u>	<u>\$ 1,482,130.00</u>

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF AMORTIZATION OF OUTSTANDING \$8,780,000 SEWAGE WORKS
REVENUE BONDS, SERIES 2022

DATED AUGUST 31, 2022

Payment Dates	Principal Balance	Interest Rate(s)	Debt Service			Bond Year Total
			Principal	Interest	Total	
1/1/2024	\$ 8,780,000	3.60%	\$ 60,000	\$ 158,040.00	\$ 218,040.00	\$ 218,040.00
7/1/2024	8,720,000			156,960.00	156,960.00	
1/1/2025	8,720,000	3.60%	70,000	156,960.00	226,960.00	383,920.00
7/1/2025	8,650,000			155,700.00	155,700.00	
1/1/2026	8,650,000	3.60%	70,000	155,700.00	225,700.00	381,400.00
7/1/2026	8,580,000			154,440.00	154,440.00	
1/1/2027	8,580,000	3.60%	65,000	154,440.00	219,440.00	373,880.00
7/1/2027	8,515,000			153,270.00	153,270.00	
1/1/2028	8,515,000	3.60%	70,000	153,270.00	223,270.00	376,540.00
7/1/2028	8,445,000			152,010.00	152,010.00	
1/1/2029	8,445,000	3.60%	75,000	152,010.00	227,010.00	379,020.00
7/1/2029	8,370,000			150,660.00	150,660.00	
1/1/2030	8,370,000	3.60%	60,000	150,660.00	210,660.00	361,320.00
7/1/2030	8,310,000			149,580.00	149,580.00	
1/1/2031	8,310,000	3.60%	60,000	149,580.00	209,580.00	359,160.00
7/1/2031	8,250,000			148,500.00	148,500.00	
1/1/2032	8,250,000	3.60%	60,000	148,500.00	208,500.00	357,000.00
7/1/2032	8,190,000			147,420.00	147,420.00	
1/1/2033	8,190,000	3.60%	70,000	147,420.00	217,420.00	364,840.00
7/1/2033	8,120,000			146,160.00	146,160.00	
1/1/2034	8,120,000	3.60%	65,000	146,160.00	211,160.00	357,320.00
7/1/2034	8,055,000			144,990.00	144,990.00	
1/1/2035	8,055,000	3.60%	70,000	144,990.00	214,990.00	359,980.00
7/1/2035	7,985,000			143,730.00	143,730.00	
1/1/2036	7,985,000	3.60%	80,000	143,730.00	223,730.00	367,460.00
7/1/2036	7,905,000			142,290.00	142,290.00	
1/1/2037	7,905,000	3.60%	350,000	142,290.00	492,290.00	634,580.00
7/1/2037	7,555,000			135,990.00	135,990.00	
1/1/2038	7,555,000	3.60%	360,000	135,990.00	495,990.00	631,980.00
7/1/2038	7,195,000			129,510.00	129,510.00	
1/1/2039	7,195,000	3.60%	375,000	129,510.00	504,510.00	634,020.00
7/1/2039	6,820,000			122,760.00	122,760.00	
1/1/2040	6,820,000	3.60%	385,000	122,760.00	507,760.00	630,520.00
7/1/2040	6,435,000			115,830.00	115,830.00	
1/1/2041	6,435,000	3.60%	1,525,000	115,830.00	1,640,830.00	1,756,660.00
7/1/2041	4,910,000			88,380.00	88,380.00	
1/1/2042	4,910,000	3.60%	1,580,000	88,380.00	1,668,380.00	1,756,760.00
7/1/2042	3,330,000			59,940.00	59,940.00	
1/1/2043	3,330,000	3.60%	1,635,000	59,940.00	1,694,940.00	1,754,880.00
7/1/2043	1,695,000			30,510.00	30,510.00	
1/1/2044	1,695,000	3.60%	1,695,000	30,510.00	1,725,510.00	1,756,020.00
Totals			<u>\$ 8,780,000</u>	<u>\$ 5,415,300.00</u>	<u>\$ 14,195,300.00</u>	<u>\$ 14,195,300.00</u>

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF COMBINED DEBT SERVICE

<u>PAYMENT DATE</u>	<u>2014 BONDS</u>	<u>2015 RD BONDS</u>	<u>2020A BONDS</u>	<u>2020B BONDS</u>	<u>2020 REFUNDING BONDS</u>	<u>2022 BONDS</u>	<u>TOTAL DEBT SERVICE</u>	<u>BOND YEAR TOTAL</u>
1/1/2024	\$ 620,400.00	\$ 14,143.48	\$ 63,115.60	\$ 153,712.00	\$ 332,651.25	\$ 218,040.00	\$ 1,402,062.33	\$ 1,402,062.33
7/1/2024	100,250.00	7,016.60	62,100.80	26,862.00	10,331.25	156,960.00	363,520.65	
1/1/2025	620,250.00	15,016.60	63,100.80	156,862.00	335,331.25	226,960.00	1,417,520.65	1,781,041.31
7/1/2025	95,050.00	6,871.60	62,086.00	24,938.00	7,975.00	155,700.00	352,620.60	
1/1/2026	630,050.00	14,871.60	63,086.00	154,938.00	337,975.00	225,700.00	1,426,620.60	1,779,241.21
7/1/2026	89,700.00	6,726.60	62,071.20	23,014.00	5,582.50	154,440.00	341,534.30	
1/1/2027	634,700.00	14,726.60	63,071.20	158,014.00	345,582.50	219,440.00	1,435,534.30	1,777,068.61
7/1/2027	84,250.00	6,581.60	62,056.40	21,016.00	3,117.50	153,270.00	330,291.50	
1/1/2028	769,250.00	15,581.60	63,056.40	161,016.00	218,117.50	223,270.00	1,450,291.50	1,780,583.01
7/1/2028	77,400.00	6,418.48	62,041.60	18,944.00	1,558.75	152,010.00	318,372.83	
1/1/2029	772,400.00	15,418.48	63,041.60	163,944.00	216,558.75	227,010.00	1,458,372.83	1,776,745.66
7/1/2029	70,450.00	6,255.35	62,026.80	16,798.00	-	150,660.00	306,190.15	
1/1/2030	1,015,450.00	15,255.35	63,026.80	166,798.00	-	210,660.00	1,471,190.15	1,777,380.31
7/1/2030	61,000.00	6,092.23	62,012.00	14,578.00	-	149,580.00	293,262.23	
1/1/2031	1,026,000.00	15,092.23	63,012.00	169,578.00	-	209,580.00	1,483,262.23	1,776,524.46
7/1/2031	51,350.00	5,929.10	61,997.20	12,284.00	-	148,500.00	280,060.30	
1/1/2032	1,036,350.00	15,929.10	62,997.20	172,284.00	-	208,500.00	1,496,060.30	1,776,120.61
7/1/2032	41,500.00	5,747.85	61,982.40	9,916.00	-	147,420.00	266,566.25	
1/1/2033	1,046,500.00	15,747.85	62,982.40	169,916.00	-	217,420.00	1,512,566.25	1,779,132.51
7/1/2033	31,450.00	5,566.60	61,967.60	7,548.00	-	146,160.00	252,692.20	
1/1/2034	1,061,450.00	15,566.60	62,967.60	172,548.00	-	211,160.00	1,523,692.20	1,776,384.41
7/1/2034	21,150.00	5,385.35	61,952.80	5,106.00	-	144,990.00	238,584.15	
1/1/2035	1,071,150.00	15,385.35	62,952.80	175,106.00	-	214,990.00	1,539,584.15	1,778,168.31
7/1/2035	10,650.00	5,204.10	61,938.00	2,590.00	-	143,730.00	224,112.10	
1/1/2036	1,075,650.00	15,204.10	62,938.00	177,590.00	-	223,730.00	1,555,112.10	1,779,224.21
7/1/2036	-	5,022.85	61,923.20	-	-	142,290.00	209,236.05	
1/1/2037	-	16,022.85	1,062,923.20	-	-	492,290.00	1,571,236.05	1,780,472.11
7/1/2037	-	4,823.48	47,108.40	-	-	135,990.00	187,921.88	
1/1/2038	-	15,823.48	1,077,108.40	-	-	495,990.00	1,588,921.88	1,776,843.76
7/1/2038	-	4,624.10	31,864.40	-	-	129,510.00	165,998.50	
1/1/2039	-	16,624.10	1,092,864.40	-	-	504,510.00	1,613,998.50	1,779,997.01
7/1/2039	-	4,406.60	16,161.60	-	-	122,760.00	143,328.20	
1/1/2040	-	16,406.60	1,108,161.60	-	-	507,760.00	1,632,328.20	1,775,656.41
7/1/2040	-	4,189.10	-	-	-	115,830.00	120,019.10	
1/1/2041	-	17,189.10	-	-	-	1,640,830.00	1,658,019.10	1,778,038.21
7/1/2041	-	3,953.48	-	-	-	88,380.00	92,333.48	
1/1/2042	-	16,953.48	-	-	-	1,668,380.00	1,685,333.48	1,777,666.96

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF COMBINED DEBT SERVICE
(CONTINUED)

PAYMENT DATE	2014A BONDS	2015 RD BONDS	2020A BONDS	2020B BONDS	2020 REFUNDING BONDS	PROPOSED 2022 BONDS	TOTAL DEBT SERVICE	BOND YEAR TOTAL
7/1/2042	\$ -	\$ 3,717.85	\$ -	\$ -	\$ -	\$ 59,940.00	\$ 63,657.85	
1/1/2043	-	17,717.85	-	-	-	1,694,940.00	1,712,657.85	\$ 1,776,315.71
7/1/2043	-	3,464.10	-	-	-	30,510.00	33,974.10	
1/1/2044	-	18,464.10	-	-	-	1,725,510.00	1,743,974.10	1,777,948.21
7/1/2044	-	3,192.23	-	-	-	-	3,192.23	
1/1/2045	-	18,192.23	-	-	-	-	18,192.23	21,384.46
7/1/2045	-	2,920.35	-	-	-	-	2,920.35	
1/1/2046	-	17,920.35	-	-	-	-	17,920.35	20,840.71
7/1/2046	-	2,648.48	-	-	-	-	2,648.48	
1/1/2047	-	18,648.48	-	-	-	-	18,648.48	21,296.96
7/1/2047	-	2,358.48	-	-	-	-	2,358.48	
1/1/2048	-	18,358.48	-	-	-	-	18,358.48	20,716.96
7/1/2048	-	2,068.48	-	-	-	-	2,068.48	
1/1/2049	-	20,068.48	-	-	-	-	20,068.48	22,136.96
7/1/2049	-	1,742.23	-	-	-	-	1,742.23	
1/1/2050	-	19,742.23	-	-	-	-	19,742.23	21,484.46
7/1/2050	-	1,415.98	-	-	-	-	1,415.98	
1/1/2051	-	20,415.98	-	-	-	-	20,415.98	21,831.96
7/1/2051	-	1,071.60	-	-	-	-	1,071.60	
1/1/2052	-	20,071.60	-	-	-	-	20,071.60	21,143.21
7/1/2052	-	727.23	-	-	-	-	727.23	
1/1/2053	-	20,727.23	-	-	-	-	20,727.23	21,454.46
7/1/2053	-	364.73	-	-	-	-	364.73	
1/1/2054	-	20,364.73	-	-	-	-	20,364.73	20,729.46
7/1/2054	-	2.23	-	-	-	-	2.23	
1/1/2055	-	125.23	-	-	-	-	125.23	127.46
TOTALS	<u>\$ 12,113,800.00</u>	<u>\$ 654,284.70</u>	<u>\$ 6,061,696.40</u>	<u>\$ 2,335,900.00</u>	<u>\$ 1,814,781.25</u>	<u>\$ 14,195,300.00</u>	<u>\$ 37,175,762.35</u>	<u>\$ 37,175,762.35</u>

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF BILLINGS BY METER SIZE
 BASED ON THE TWELVE MONTHS ENDED DECEMBER 31, 2023

DOLLARS BILLED

MONTH	5/8 - 3/4 INCH	1 INCH	1 1/2 INCH	2 INCH	3 TO 8 INCH	UNMETERED	TOTAL
JANUARY	\$ 256,169	\$ 6,438	\$ 27,215	\$ 64,818	\$ 23,116	\$ 69,142	\$ 446,898
FEBRUARY	237,454	6,262	26,168	61,537	25,364	69,174	425,959
MARCH	238,722	6,528	26,280	65,520	24,914	69,142	431,106
APRIL	235,174	6,637	25,840	66,074	24,659	69,135	427,519
MAY	243,728	7,075	26,929	68,694	22,551	69,102	438,079
JUNE	256,157	8,983	28,192	77,946	27,515	69,184	467,977
JULY	253,782	8,542	28,724	77,318	30,637	69,069	468,072
AUGUST	261,731	8,602	30,794	80,384	31,661	69,042	482,214
SEPTEMBER	258,408	8,125	30,646	77,124	35,276	69,005	478,584
OCTOBER	254,330	7,375	27,260	77,437	28,155	68,941	463,498
NOVEMBER	275,872	7,374	29,772	73,884	27,678	69,073	483,653
DECEMBER	269,415	6,683	30,372	70,264	27,110	69,077	472,921
TOTALS	\$ 3,040,942	\$ 88,624	\$ 338,192	\$ 861,000	\$ 328,636	\$ 829,086	\$ 5,486,480
PERCENTAGE	55.43%	1.62%	6.16%	15.69%	5.99%	15.11%	100.00%

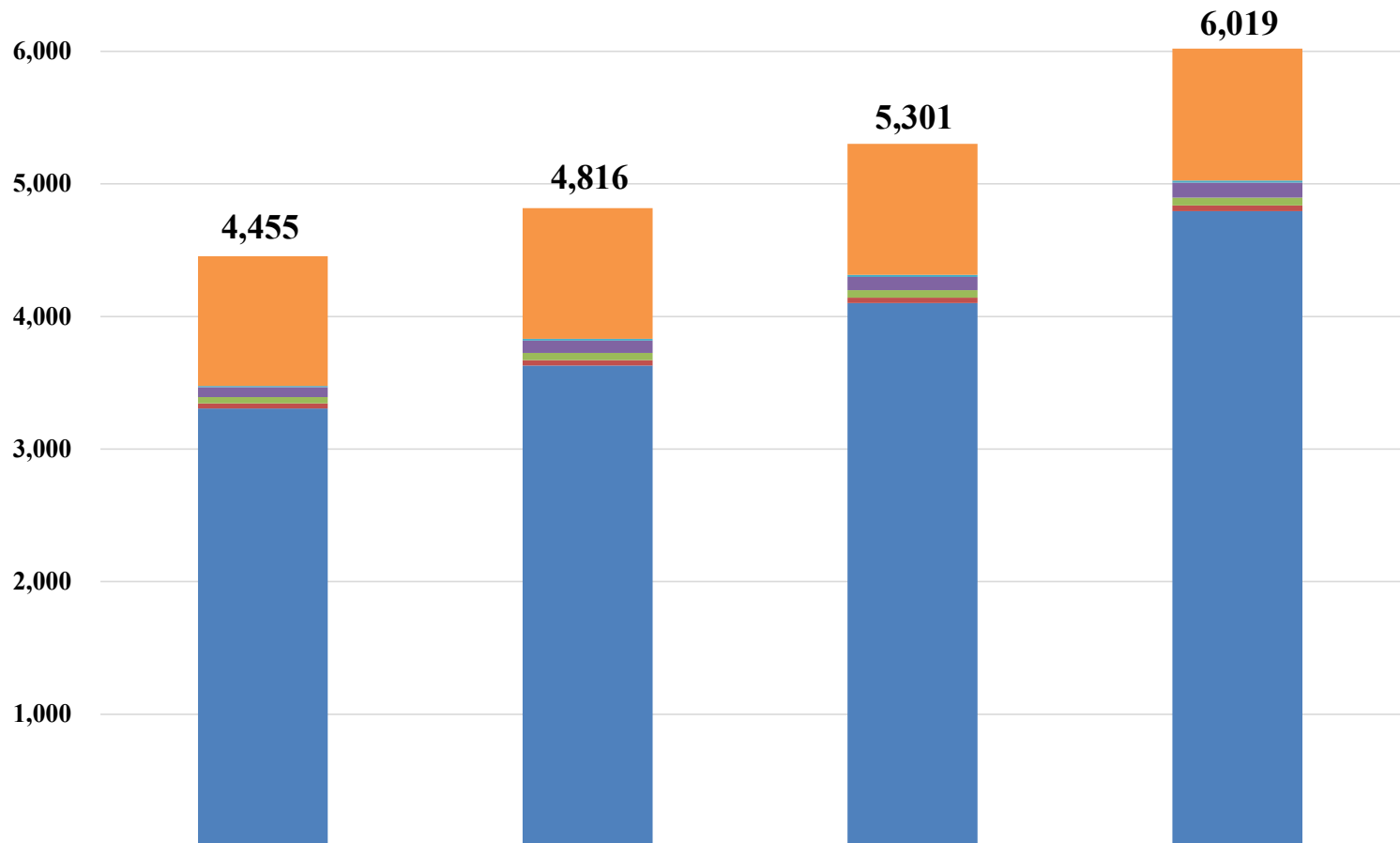
GALLONS BILLED

MONTH	5/8 - 3/4 INCH	1 INCH	1 1/2 INCH	2 INCH	3 TO 8 INCH	UNMETERED	TOTAL
JANUARY	20,656,671	289,910	1,573,330	4,014,256	1,809,300	-	28,343,467
FEBRUARY	16,455,273	250,970	1,365,230	3,377,512	1,814,100	-	23,263,085
MARCH	16,361,855	309,300	1,387,580	3,785,955	1,724,600	-	23,569,290
APRIL	15,121,559	302,490	1,299,720	3,710,937	1,721,000	-	22,155,706
MAY	16,119,167	389,870	1,516,797	3,951,518	2,014,100	-	23,991,452
JUNE	18,126,028	723,487	1,776,687	5,497,076	3,003,000	-	29,126,278
JULY	17,176,098	612,490	1,874,120	5,187,813	3,392,900	-	28,243,421
AUGUST	18,462,418	624,580	2,286,257	5,705,282	3,597,100	-	30,675,637
SEPTEMBER	17,351,165	552,687	2,256,927	5,161,963	4,201,400	-	29,524,142
OCTOBER	16,216,050	380,117	1,648,510	4,986,045	2,902,400	-	26,133,122
NOVEMBER	19,933,279	387,570	2,082,930	4,292,664	2,714,000	-	29,410,443
DECEMBER	18,361,593	288,650	2,230,301	3,648,059	2,574,700	-	27,103,303
TOTALS	210,341,156	5,112,121	21,298,389	53,319,080	31,468,600	-	321,539,346
PERCENTAGE	65.42%	1.59%	6.62%	16.58%	9.79%	0.00%	100.00%

CUSTOMER COUNT

MONTH	5/8 - 3/4 INCH	1 INCH	1 1/2 INCH	2 INCH	3 TO 8 INCH	UNMETERED	TOTAL
JANUARY	4,119	43	58	96	16	995	5,327
FEBRUARY	4,183	43	58	96	18	996	5,394
MARCH	4,232	43	58	100	18	995	5,446
APRIL	4,303	44	58	102	18	995	5,520
MAY	4,386	44	58	105	15	995	5,603
JUNE	4,461	46	58	108	15	996	5,684
JULY	4,528	47	58	110	16	994	5,753
AUGUST	4,568	47	58	111	16	994	5,794
SEPTEMBER	4,627	46	58	110	17	993	5,851
OCTOBER	4,672	47	57	112	17	992	5,897
NOVEMBER	4,775	47	58	112	17	996	6,005
DECEMBER	4,793	45	58	112	17	994	6,019
AVERAGE	4,471	45	58	106	17	995	5,691
PERCENTAGE	78.55%	0.79%	1.02%	1.87%	0.29%	17.48%	100.00%

**WHITESTOWN MUNICIPAL WASTEWATER UTILITY
COMPARISON OF WASTEWATER CUSTOMERS BY YEAR**



	2020	2021	2022	2023
Flat Rates	980	986	989	994
3" or Greater	10	12	15	17
2"	75	94	99	112
1-1/2"	46	54	57	58
1"	39	41	42	45
5/8" - 3/4"	3,305	3,629	4,099	4,793
Total	4,455	4,816	5,301	6,019

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

COMPARISON OF TOTAL GALLONS TREATED AND SOLD
 BASED ON THE TWELVE MONTHS ENDED DECEMBER 31, 2023

<u>MONTH</u>	<u>TOTAL GALLONS TREATED</u>	<u>TOTAL GALLONS SOLD</u>	<u>VARIANCE</u>
JANUARY	37,017,000	28,343,467	8,673,533
FEBRUARY	32,722,000	23,263,085	9,458,915
MARCH	41,380,000	23,569,290	17,810,710
APRIL	35,602,000	22,155,706	13,446,294
MAY	35,539,000	23,991,452	11,547,548
JUNE	32,908,000	29,126,278	3,781,722
JULY	36,113,000	28,243,421	7,869,579
AUGUST	37,231,000	30,675,637	6,555,363
SEPTEMBER	33,278,000	29,524,142	3,753,858
OCTOBER	34,431,000	26,133,122	8,297,878
NOVEMBER	33,410,000	29,410,443	3,999,557
DECEMBER	34,104,000	27,103,303	7,000,697
TOTALS	<u>423,735,000</u>	<u>321,539,346</u>	<u>102,195,654</u>
PERCENTAGE BILLED/TREATED	<u>100.00%</u>	<u>75.88%</u>	<u>24.12%</u>

See Accountant's Compilation Report

WHITESTOWN MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF CURRENT WASTEWATER RATES AND CHARGES

	<u>EXISTING CONNECTION AREA (1)</u>	<u>NEW EXTRATERRITORIAL CONNECTION AREA (1)</u>
<u>MONTHLY BASE CHARGE (PER METER):</u>		
<u>METER SIZE</u>		
5/8 - 3/4 INCH METER	\$ 37.04	\$ 42.33
1 INCH METER	116.32	132.60
1-1/2 INCH METER	331.17	377.53
2 INCH METER	463.05	527.88
3 INCH METER	581.59	663.01
4 INCH METER	697.66	795.33
6 INCH METER	926.10	1,055.75
8 INCH METER	1,163.18	1,326.03
<u>MONTHLY USAGE CHARGE (PER 1,000 GALLONS):</u>	\$ 5.02	\$ 5.72
<u>MONTHLY NON-METERED CHARGE (PER EDU):</u>	\$ 64.19	\$ 73.18
<u>EXCESSIVE STRENGTH SURCHARGE:</u>		<u>CURRENT (1)</u>
SUSPENDED SOLIDS (PER POUND IN EXCESS OF 250 MG/L)		\$ 0.50
BOD (PER POUND IN EXCESS OF 240 MG/L)		\$ 0.50
AMMONIA (PER POUND IN EXCESS OF 30 MG/L)		\$ 0.60
PHOSPHORUS (PER POUND IN EXCESS OF 4 MG/L)		\$ 1.50
FATS, OILS AND GREASE (PER POUND IN EXCESS OF 100 MG/L)		\$ 0.25
<u>SEPTIC HAULING (PER GALLON):</u>		\$ 0.10
<u>TAP FEE:</u>		
5/8 - 3/4 INCH METER		\$ 750.00
GREATER THAN 3/4 INCH METER	ACTUAL COST BUT NOT LESS THAN \$750.00	
<u>CAPACITY FEE (PER EDU):</u>		\$ 4,000.00
<u>METER INSTALLATION CHARGES:</u>	\$25.00 PLUS ACTUAL METER COSTS	
<u>VISIT TO PREMISES REGARDING PAST DUE ACCOUNT:</u>		\$ 25.00
<u>PENALTIES:</u>		\$ 175.00

(1) PER ORDINANCE 2017-05, RATES BECAME EFFECTIVE APRIL 1, 2017.

WHITESTOWN MUNICIPAL WASTEWATER UTILITY
SCHEDULE OF CURRENT WASTEWATER RATES AND CHARGES
 (CONTINUED)

	<u>CURRENT (1)</u>
<u>SERVICE CALL (PER HOUR):</u>	\$ 75.00
<u>METER TEST:</u>	ACTUAL COST
<u>RECONNECTION FEE AFTER DISCONNECTION OF SAME CUSTOMER (PER EDU):</u>	\$ 100.00
<u>REPROCESSING OF CUSTOMER ACCOUNT:</u>	AMOUNT DUE, BUT NOT MORE THAN \$250.00
<u>AGGREGATED BILLING CHARGE (PER MONTH):</u>	\$ 10.00
<u>SPECIAL READING OF METER:</u>	\$ 66.00
<u>SUBSEQUENT TEST OF METER:</u>	ACTUAL COST
<u>REPAIR/REPLACEMENT OF DAMAGED METER:</u>	ACTUAL COST
<u>INSPECTION FEES (PER TRIP):</u>	
RESIDENTIAL	\$ 50.00
NON-RESIDENTIAL	100.00
<u>LATE PAYMENT CHARGES:</u>	10% OF THE LATE BILL

(1) PER ORDINANCE 2017-05, RATES BECAME EFFECTIVE APRIL 1, 2017.