

Whitley County Water District
Selected Financial Information and Better / Worse (B / (W)) Performance
Year Ended December 31, 2025

A	B	C	D	E	F	G	H
					D - C	E - D	C - B
Month	Record as Sales	Billings	Collections	Deposits	Collections B / (W) Billings	Deposits B / (W) Collections	Billings B / (W) Sales
					(1)	(1)	(1)
January	10,863.36	10,863.36	10,580.57	10,580.57	(282.79)	0.00	0.00
February	10,852.32	10,852.32	9,672.64	9,672.64	(1,179.68)	0.00	0.00
March	10,855.08	10,855.08	11,374.62	11,374.62	519.54	0.00	0.00
April	10,810.92	10,810.92	9,858.03	9,858.03	(952.89)	0.00	0.00
May	10,841.28	10,841.28	9,696.83	9,696.83	(1,144.45)	0.00	0.00
June	10,857.84	10,857.84	10,055.58	10,055.58	(802.26)	0.00	0.00
July	10,866.12	10,866.12	9,948.73	9,948.73	(917.39)	0.00	0.00
August	10,888.20	10,888.20	9,992.72	9,992.72	(895.48)	0.00	0.00
September	10,899.24	10,899.24	10,177.27	10,177.27	(721.97)	0.00	0.00
October	10,929.60	10,929.60	10,205.14	10,205.14	(724.46)	0.00	0.00
November	10,921.32	10,921.32	10,390.68	10,390.68	(530.64)	0.00	0.00
December	10,910.28	10,910.28	9,798.75	9,798.75	(1,111.53)	0.00	0.00
Total	130,495.56	130,495.56	121,751.56	121,751.56	(8,744.00)	0.00	0.00

Specify the general ledger account where the surcharge is recorded

421000

(1) Explain reasons for difference if amount does not equal zero.

Whitley County Water District Selected Codes Report

☐ Print Account Breakdown
☒ Break Down Report Totals By Service Type
☒ Use Reading Factor
☒ Include Inactive Addons

Service Type	Rate	Surcharge 1	Surcharge 2	Local Tax	State Tax	Penalty
WT Water		06 Water Loss Surcharge				
SW Sewer						
SV Service Charge						
WC WC911						
Routes	Usage	Service	Surcharge 1	Surcharge 2	Local Tax	State Tax
SV Service Charge	0	(1,192.56)	0.00	0.00	0.00	0.00
WT Water	2,182,200	24,404.30	1,678.08	0.00	731.37	195.36
WC WC911	0	1,776.00	0.00	0.00	0.00	0.00
608 Customers For Route 0001	2,182,200	24,987.74	1,678.08	0.00	731.37	195.36
SV Service Charge	0	(915.74)	0.00	0.00	0.00	0.00
WT Water	1,266,000	15,185.92	1,161.96	0.00	455.06	49.33
WC WC911	0	1,263.00	0.00	0.00	0.00	0.00
421 Customers For Route 0002	3,448,200	40,520.92	2,840.04	0.00	1,186.43	244.69
SV Service Charge	0	(595.39)	0.00	0.00	0.00	0.00
WT Water	928,000	11,360.57	883.20	0.00	340.46	41.16
WC WC911	0	957.00	0.00	0.00	0.00	0.00
320 Customers For Route 0003	4,376,200	52,243.10	3,723.24	0.00	1,526.89	285.85
SV Service Charge	0	(429.17)	0.00	0.00	0.00	0.00
SW Sewer	359,600	0.00	0.00	0.00	0.00	0.00
WT Water	661,600	7,856.00	587.88	0.00	234.72	152.32
WC WC911	0	636.00	0.00	0.00	0.00	0.00
213 Customers For Route 0004	5,397,400	60,305.93	4,311.12	0.00	1,761.61	438.17
SV Service Charge	0	(315.63)	0.00	0.00	0.00	0.00
WT Water	378,500	5,255.54	466.44	0.00	157.43	38.31
WC WC911	0	507.00	0.00	0.00	0.00	0.00
169 Customers For Route 0005	5,775,900	65,752.84	4,777.56	0.00	1,919.04	476.48
SV Service Charge	0	(315.63)	0.00	0.00	0.00	0.00
WT Water	378,500	5,255.54	466.44	0.00	157.43	38.31
WC WC911	0	507.00	0.00	0.00	0.00	0.00
169 Customers For Route 0005	5,775,900	65,752.84	4,777.56	0.00	1,919.04	476.48

Routes	Usage	Service	Surcharge 1	Surcharge 2	Local Tax	State Tax	Penalty
Route 0006 Totals							
SV Service Charge	0	(382.32)	0.00	0.00	0.00	0.00	0.00
WT Water	577,900	7,286.69	587.88	0.00	218.33	13.98	744.91
WC WC911	0	636.00	0.00	0.00	0.00	0.00	0.00
213 Customers For Route 0006	6,353,800	73,293.21	5,365.44	0.00	2,137.37	490.46	7,150.03
Route 0007 Totals							
SV Service Charge	0	(449.64)	0.00	0.00	0.00	0.00	0.00
SW Sewer	55,400	930.53	0.00	0.00	0.00	0.00	0.00
WT Water	595,300	7,605.40	621.00	0.00	227.82	21.35	765.02
WC WC911	0	675.00	0.00	0.00	0.00	0.00	0.00
225 Customers For Route 0007	7,004,500	82,054.50	5,966.44	0.00	2,365.19	511.81	7,915.05
Route 0008 Totals							
SV Service Charge	0	(1,749.36)	0.00	0.00	0.00	0.00	0.00
WT Water	2,805,300	32,093.80	2,282.52	0.00	961.97	126.88	3,181.61
WC WC911	0	2,478.00	0.00	0.00	0.00	0.00	0.00
827 Customers For Route 0008	9,809,800	114,876.94	8,268.96	0.00	3,327.16	638.69	11,096.66
Route 0009 Totals							
SV Service Charge	0	(727.77)	0.00	0.00	0.00	0.00	0.00
WT Water	1,076,600	12,728.04	952.20	0.00	380.47	63.97	1,293.88
WC WC911	0	1,035.00	0.00	0.00	0.00	0.00	0.00
345 Customers For Route 0009	10,886,400	127,912.21	9,221.16	0.00	3,707.63	702.66	12,390.54
Route 0010 Totals							
SV Service Charge	0	(360.32)	0.00	0.00	0.00	0.00	0.00
WT Water	343,800	4,974.78	466.44	0.00	148.21	6.24	497.45
WC WC911	0	483.00	0.00	0.00	0.00	0.00	0.00
169 Customers For Route 0010	11,230,200	133,009.67	9,687.60	0.00	3,855.84	708.90	12,887.99
Route 0011 Totals							
SV Service Charge	0	(885.76)	0.00	0.00	0.00	0.00	0.00
WT Water	1,192,900	15,161.06	1,222.68	0.00	454.35	79.28	1,541.82
WC WC911	0	1,329.00	0.00	0.00	0.00	0.00	0.00
443 Customers For Route 0011	12,423,100	148,613.97	10,910.28	0.00	4,310.19	788.18	14,429.81
Service Type Totals							
SV Service Charge	0	(8,003.66)	0.00	0.00	0.00	0.00	0.00
SW Sewer	415,000	930.53	0.00	0.00	0.00	0.00	0.00
WT Water	12,008,100	143,912.10	10,910.28	0.00	4,310.19	788.18	14,429.81
WC WC911	0	11,775.00	0.00	0.00	0.00	0.00	0.00
3,953 Total Customers On Report	12,423,100	148,613.97	10,910.28	0.00	4,310.19	788.18	14,429.81

Whitley County Water District Transaction Rate Summary

Service Type All Service Types **Break Report Down** Print Totals Only
Billing Cycle All Billing Cycles **Batch Number** All Batches
Account Range All Accounts **Break Out Addons Per Service Type** ☐
Date Range 12/13/2025 To 01/14/2026 **Break Out Service Unapplied Cash** ☐
Run Report On History Transactions

Service Type	Rate Code	Adjustments	Payments	Deposit Receipts	Applied Deposits	Bad Debt Writeoffs	Applied Unapp Csh
WT Water	01	\$53.63	-\$124,082.87	\$0.00	-\$1,242.00	\$0.00	-\$13,870.86
WT Water Totals		\$53.63	-\$124,082.87	\$0.00	-\$1,242.00	\$0.00	-\$13,870.86
SW Sewer	01	\$0.00	-\$1,183.92	\$0.00	\$0.00	\$0.00	\$0.00
SW Sewer Totals		\$0.00	-\$1,183.92	\$0.00	\$0.00	\$0.00	\$0.00
SV CC Convenience Fee	42	\$0.00	-\$632.21	\$0.00	\$0.00	\$0.00	\$0.00
SV Service Charge Totals		\$0.00	-\$632.21	\$0.00	\$0.00	\$0.00	\$0.00
WC WC911	06	\$6.00	-\$10,582.60	\$0.00	-\$57.11	\$0.00	-\$351.55
WC WC911 Totals		\$6.00	-\$10,582.60	\$0.00	-\$57.11	\$0.00	-\$351.55
Surcharge 1 Water Loss	06	\$5.52	-\$9,798.75	\$0.00	-\$74.52	\$0.00	-\$244.36
Surcharge 1 Totals		\$5.52	-\$9,798.75	\$0.00	-\$74.52	\$0.00	-\$244.36
Local Tax Whitley School	03	\$1.60	-\$3,788.99	\$0.00	-\$16.78	\$0.00	-\$125.30
Local Tax Knox School	04	\$0.00	-\$18.90	\$0.00	\$0.00	\$0.00	\$0.00
Local Tax Williamsburg	05	\$0.00	-\$59.64	\$0.00	-\$1.83	\$0.00	-\$0.61
Local Tax Totals		\$1.60	-\$3,867.53	\$0.00	-\$18.61	\$0.00	-\$125.91
State Tax Sales Tax	02	\$0.00	-\$733.61	\$0.00	\$0.00	\$0.00	-\$24.22
State Tax Totals		\$0.00	-\$733.61	\$0.00	\$0.00	\$0.00	-\$24.22
Penalty Penalty	01	-\$53.31	-\$3,301.71	\$0.00	-\$38.16	\$0.00	-\$84.01
Penalty Totals		-\$53.31	-\$3,301.71	\$0.00	-\$38.16	\$0.00	-\$84.01
Total W/O Unapp Cash		\$13.44	-\$154,183.20	\$0.00	-\$1,430.40	\$0.00	-\$14,700.91
Cust Unapp Cash		-\$2,418.06	-\$3,456.41	\$0.00	-\$377.66	\$0.00	\$14,700.91
All Routes Totals		-\$2,404.62	-\$157,639.61	\$0.00	-\$1,808.06	\$0.00	\$0.00



Deposit Account Reporting

Deposit Accounts Activity Summary

Report Created: 01/14/2026 02:59:47 PM (ET)

Account: Whitley County Water District Water Loss Reduction
Surcharge - Checking - 042102694 - *0935 - Current
\$333,169.75

Date Range: 01/13/2026 to 01/14/2026

Transaction Types: All Transactions

Detail Option: Includes transaction detail

Total By Day: Includes total by day within the selected date range

Whitley County Water District Water Loss Reduction Surcharge - Checking - 042102694 - *0935 - Current \$333,169.75

Post Date	Reference	Additional Reference	Description	Debit	Credit	Calculated Ending Balance
01/14/2026 02:59 PM (ET)			BOOK TRANSFER CREDIT REF 0141359L FUNDS TRANSFER FRMDEP XXXXXX1318 FROM DECEMBER SURCHARGE COLLECTED		\$9,798.75	\$333,169.75
01/14/2026	Total Calculated Credits (1 item)				\$9,798.75	
01/14/2026	Totals			\$0.00	\$9,798.75	

Showing 1 - 1 of 1

PUBLIC SERVICE COMMISSION

Monthly Water Loss Report

Water Utility:

Whitley County Water District

For the Month of:

December

Year:

2025

LINE #	ITEM	GALLONS (omit 000's)
1	WATER PRODUCED AND PURCHASED	
2	Water Produced	
3	Water Purchased	24,600
4	TOTAL PRODUCED AND PURCHASED	24,600
5		
6	WATER SALES	
7	Residential	12,032
8	Commercial	445
9	Industrial	
10	Bulk Loading Stations	
11	Wholesale	
12	Public Authorities	
13	Other Sales (explain) Schools	108
14	TOTAL WATER SALES	12,585
15		
16	OTHER WATER USED	
17	Utility and/or Water Treatment Plant	
18	Wastewater Plant	
19	System Flushing	262
20	Fire Department	17
21	Other Usage (explain)	
22	TOTAL OTHER WATER USED	279
23		
24	WATER LOSS	
25	Tank Overflows	
26	Line Breaks	1,345
27	Line Leaks	10,391
28	Excavation Damages	
29	Theft	
30	Other Loss (explain)	
31	TOTAL WATER LOSS	11,736
32		
33	Note: Line 14 + Line 22 + Line 31 MUST Equal Line 4	
34		
35	WATER LOSS PERCENTAGE	
36	(Line 31 divided by Line 4)	47.71%