



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur
STATEMENT OF CASH FLOW

May 31, 2025

| | LAST MONTH | THIS MONTH | YEAR TO DATE |
|---|----------------------|----------------------|----------------------|
| CASH RECEIPTS: | | | |
| Collection of Water Bills-(A/R Customers) | 35,738,693.91 | 9,016,156.37 | 44,754,850.28 |
| Collection of A/R - BIF Loan | 185,200.00 | 26,200.00 | 211,400.00 |
| Return of Cash Advance | 80,068.31 | 46,498.92 | 126,567.23 |
| Collection of A/R Others | 10.00 | | 10.00 |
| Collection of Customer's Deposit | 73,445.75 | 16,359.00 | 89,804.75 |
| Collection of Misc. Service Revenue | 2,231,149.23 | 297,831.55 | 2,528,980.78 |
| Other Receipts / Income: Laboratory Testing | 821,000.00 | 308,600.00 | 1,129,600.00 |
| Other Receipts / Income: Interest Deposit | 6,983.29 | | 6,983.29 |
| Advance Payment (Billing/Collection) | 6,804.58 | (4,237.96) | 2,566.62 |
| Others (refer JV) | (636,128.73) | 10,000.00 | (626,128.73) |
| Taxes Withheld | (20,555.58) | (80.00) | (20,635.58) |
| TOTAL CASH RECEIPTS - | 38,486,670.76 | 9,717,327.88 | 48,203,998.64 |
| CASH DISBURSEMENT: | | | |
| Operation Expenses | 5,623,208.61 | 1,332,832.15 | 6,956,040.76 |
| Maintenance Expenses | 501,252.10 | 369,523.18 | 870,775.28 |
| Others Expenses: Tax Expense | 1,253,547.45 | 40,612.38 | 1,294,159.83 |
| Others Expenses: Chemical/Lab. Supplies | 97,256.89 | 19,373.22 | 116,630.11 |
| Remittances | 5,401,651.66 | 1,629,544.83 | 7,031,196.49 |
| Loan Amort. - Principal: DBP | 2,785,237.38 | 2,785,237.38 | 5,570,474.76 |
| Loan Amort. - Interest: DBP | 896,846.43 | 812,247.54 | 1,709,093.97 |
| Cash Advances | 10,725,226.18 | 2,055,382.79 | 12,780,608.97 |
| CAPEX / UPIS | 527,249.77 | 239,267.54 | 766,517.31 |
| Materials and Supplies Inventory | 2,307,915.13 | 371,352.07 | 2,679,267.20 |
| Payment of A/P | 923,714.29 | | 923,714.29 |
| Establishment of Working Fund | 150,000.00 | | 150,000.00 |
| LBP/JSA Online Payment | 19,889.44 | 3,351.55 | 23,240.99 |
| TOTAL CASH DISBURSEMENT - | 31,212,995.33 | 9,658,724.63 | 40,871,719.96 |
| NET RECEIPTS (DISBURSEMENTS) | 7,273,675.43 | 58,603.25 | 7,332,278.68 |
| Add: Cash Balance, Beginning | 31,229,097.00 | 38,502,772.43 | 31,229,097.00 |
| CASH BALANCE, END | 38,502,772.43 | 38,561,375.68 | 38,561,375.68 |

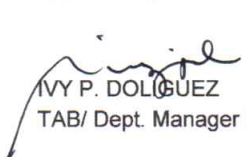
Prepared and Certified Correct:


KATHERINE A. BASCO
Financial Planning Specialist B

Checked and Reviewed by:


JOANNE EVA J. RIMANDO
Division Manager B

Approved by:


IVY P. DOLIGUEZ
TAB/ Dept. Manager B - Des.

Noted by:


ELMERT T. LUZON
General Manager B

"Beyond Providing Water..."



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

INCOME STATEMENT
For the period ending May, 2025

| | Last Month | Current Month | Year to Date |
|---|----------------------|---------------------|----------------------|
| INCOME | | | |
| <u>Tax Revenue</u> | | | |
| <u>Service and Business Income</u> | | | |
| Business Income | | | |
| Metered Sales to General Customers | 34,550,902.16 | 8,682,879.62 | 43,233,781.78 |
| Penalty Charges | 945,644.80 | 238,641.38 | 1,184,286.18 |
| Interest Income | 23,136.34 | 3,893.78 | 27,030.12 |
| Miscellaneous Service Revenue | 2,091,508.95 | 270,074.66 | 2,361,583.61 |
| Laboratory Income | 883,000.00 | 308,600.00 | 1,191,600.00 |
| Liquidated Damages (LD) | 3,378.58 | 2,713.30 | 6,091.88 |
| Total Service and Business Income | 38,497,570.83 | 9,506,802.74 | 48,004,373.57 |
| <u>Assistance and Subsidy</u> | | | |
| <u>Shares, Grants and Donations</u> | | | |
| <u>Gains</u> | | | |
| <u>Other Non-Operating Income</u> | | | |
| TOTAL INCOME | 38,497,570.83 | 9,506,802.74 | 48,004,373.57 |
| EXPENSES | | | |
| <u>Personnel Services</u> | | | |
| Salaries And Wages | | | |
| Source of Supply Expense - Operation Supervision | 523,500.00 | 130,875.00 | 654,375.00 |
| Source of Supply Expense - Operation Labor | 347,736.00 | 86,934.00 | 434,670.00 |
| Water Treatment Expense - Operation Labor | 352,100.00 | 88,025.00 | 440,125.00 |
| Transmission & Distribution Expense - Maintenance Sup | 1,169,824.00 | 292,456.00 | 1,462,280.00 |
| Customer Account Expense - Supervision | 653,879.00 | 167,899.00 | 821,778.00 |
| Customer Account Expense - Meter Reading | 227,484.00 | 56,871.00 | 284,355.00 |
| Customer Account Expense - Customer Records & Colle | 493,389.00 | 118,918.00 | 612,307.00 |
| Administrative and General Salaries | 3,049,720.00 | 762,430.00 | 3,812,150.00 |
| Transmission & Distribution Expense - Operation Labor | 1,035,192.64 | 259,229.00 | 1,294,421.64 |
| Source of Supply - Operation Labor Casual | 188,406.00 | 23,260.00 | 211,666.00 |
| Transmission & Distribution Expense - Maint. Supervisio | 118,665.00 | 14,650.00 | 133,315.00 |
| Other Compensation | | | |
| Personnel Economic Relief Allowance (PERA) | 462,090.89 | 112,727.27 | 574,818.16 |
| Representation Allowance (RA) | 158,750.00 | 42,000.00 | 200,750.00 |
| Transportation Allowance (TA) | 141,750.00 | 59,000.00 | 200,750.00 |
| Clothing / Uniform Allowance | 406,000.00 | - | 406,000.00 |
| Overtime and Night Pay | 298,084.11 | 47,871.54 | 345,955.65 |
| Mid-Year Bonus - 13th Month Pay | 2,047,039.00 | - | 2,047,039.00 |
| Directors and Committee Members' Fees | 325,430.06 | - | 325,430.06 |
| Rice Allowance | 20,000.00 | 5,000.00 | 25,000.00 |
| Medical,Dental & Hospitalization Allowance | 30,000.00 | - | 30,000.00 |
| Performance-based Bonus | 1,016,236.91 | - | 1,016,236.91 |
| Personnel Benefit Contributions | | | |
| Retirement & Life Insurance Premiums | 982,495.33 | 245,644.68 | 1,228,140.01 |
| Pag-ibig Contribution | 46,400.00 | 11,600.00 | 58,000.00 |
| Philhealth Contributions | 147,960.33 | 98,355.90 | 246,316.23 |
| Employees Compensation Insurance Premiums | 23,200.00 | 5,800.00 | 29,000.00 |
| Other Personnel Benefits | | | |



Republic of the Philippines
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INCOME STATEMENT
For the period ending May, 2025

| | Last Month | Current Month | Year to Date |
|--|----------------------|---------------------|----------------------|
| Terminal Leave Benefits | 15,354.54 | - | 15,354.54 |
| Total Personnel Services | 14,280,686.81 | 2,629,546.39 | 16,910,233.20 |
| Maintenance and Other Operating Expenses | | | |
| Travelling Expenses | | | |
| Travelling Expenses - Local | 306,502.56 | 119,610.60 | 426,113.16 |
| Training and Scholarship Expenses | | | |
| Training Expenses | 66,075.00 | - | 66,075.00 |
| Scholarship Grants / Expenses | 66,000.00 | 14,000.00 | 80,000.00 |
| Supplies and Material Expense | | | |
| Office Supplies Expenses | 205,279.00 | 1,378.00 | 206,657.00 |
| Accountable Forms Expenses | 41,914.58 | 4,610.00 | 46,524.58 |
| Non-Accountable Forms Expenses | - | 9,424.00 | 9,424.00 |
| Medical , Dental and Laboratory Supplies Expenses | 58,857.00 | - | 58,857.00 |
| Fuel , Oil and Lubricants Expenses | 452,094.12 | 154,187.19 | 606,281.31 |
| Chemical and Filtering Supplies Expenses | 254,586.00 | 47,400.00 | 301,986.00 |
| Semi-Exp. - Office Equipment | 21,060.00 | - | 21,060.00 |
| Semi- Exp - ICT | 219,890.00 | 96,500.00 | 316,390.00 |
| Semi-Exp. - Tools , shops & Garage | 16,746.97 | 1,089.00 | 17,835.97 |
| Semi-Expendable - Furnitures & Fixtures | 49,130.00 | - | 49,130.00 |
| Other Supplies and Materials Expenses | 189,215.78 | 68,526.40 | 257,742.18 |
| Utility Expenses | | | |
| Water Expenses | 4,323.18 | - | 4,323.18 |
| Electricity Expenses | 248,817.08 | 99,303.48 | 348,120.56 |
| Toiletries | 46,418.00 | - | 46,418.00 |
| Cleaning Materials | 28,078.00 | 18,030.00 | 46,108.00 |
| Communication Expenses | | | |
| Postage and Courier Expenses | 3,965.00 | 1,215.00 | 5,180.00 |
| Mobile | 170,839.79 | 14,667.90 | 185,507.69 |
| Internet Subscription Expenses | 32,427.20 | 20,195.76 | 52,622.96 |
| Generation , Transmission and Distribution Expenses | | | |
| Transmission & Distribution- Engineering Expenses | 176,655.67 | 45,005.00 | 221,660.67 |
| Extraordinary Expenses | 22,600.00 | 5,650.00 | 28,250.00 |
| Miscellaneous Expenses | 22,600.00 | 5,650.00 | 28,250.00 |
| Professional Services | | | |
| Legal Services | 36,790.00 | 1,200.00 | 37,990.00 |
| Other Professional Services | 10,000.00 | - | 10,000.00 |
| General Services | | | |
| Janitorial Services | 198,527.07 | 16,378.97 | 214,906.04 |
| Security Services | 1,866,553.12 | 466,638.28 | 2,333,191.40 |
| Other General Services | 1,327,245.91 | 252,802.53 | 1,580,048.44 |
| Repairs and Maintenance | | | |
| R&M - Power Supply Systems | 2,315.63 | - | 2,315.63 |
| R&M - Supply Mains | 28,977.74 | - | 28,977.74 |
| R&M - Transmission & Distribution Mains | 511,876.04 | 77,909.23 | 589,785.27 |
| R&M - Services | 450,792.51 | 66,521.18 | 517,313.69 |
| R&M - Hydrants | 15,825.35 | - | 15,825.35 |
| R&M - Collecting and Impounding Reservoirs | 11,800.00 | - | 11,800.00 |
| R&M - Buildings | 162,170.82 | 170,652.30 | 332,823.12 |



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|--|---------------------|---------------------|----------------------|
| R&M - Source of Supply Plant Structures & Improvemen | 722.00 | - | 722.00 |
| R&M - Water Treatment Structures & Improvements | 1,290.00 | - | 1,290.00 |
| R&M - Other Structures | 3,626.42 | 4,355.00 | 7,981.42 |
| R&M - Office Equipment | 12,205.00 | 988.00 | 13,193.00 |
| R&M - Information & Communication Tech. Equipment | 19,195.00 | - | 19,195.00 |
| R&M - Water Treatment Equipment | 28,448.61 | - | 28,448.61 |
| R&M - Tools , Shop & Garage | 48,097.92 | - | 48,097.92 |
| Repairs & Maintenance - Transportation Equipment - Mc | 249,288.09 | 341,460.00 | 590,748.09 |
| R&M-SEMEE - Tools , Shop & Garage | 550.00 | - | 550.00 |
| Repairs & Maintenance - Semi Expendable Furnitures & | 2,200.00 | - | 2,200.00 |
| Repair & Maintenance - Technical & Scientific Equipmer | 11,000.00 | - | 11,000.00 |
| Taxes , Insurance Premiums & Other Fees | | | |
| Vehicle Licenses and Insurances | 5,475.00 | - | 5,475.00 |
| Franchise Taxes | 440,256.77 | 40,612.38 | 480,869.15 |
| Real Property Taxes | 374,020.74 | - | 374,020.74 |
| Taxes, Duties and Licenses - Other Agencies | 2,840.00 | 3,000.00 | 5,840.00 |
| Fidelity Bond Premiums | 25,443.75 | - | 25,443.75 |
| Insurance Expenses | 292,309.95 | 77,902.38 | 370,212.33 |
| Other Maintenance and Operating Expenses | | | |
| Advertising , Promotional & Marketing Expenses | 88,650.00 | - | 88,650.00 |
| Representation Expense | 260,942.25 | 47,982.40 | 308,924.65 |
| Transportation and Delivery Expenses | 2,560.00 | 1,063.00 | 3,623.00 |
| Rent/Lease Expenses | 64,176.00 | 5,800.00 | 69,976.00 |
| Membership Dues & Contributions To Organization | 26,271.35 | 10,541.00 | 36,812.35 |
| Subscription Expenses | 2,500.00 | - | 2,500.00 |
| Directors and Committee Members' Fees | 178,200.00 | 59,400.00 | 237,600.00 |
| Major Events and Conventions Expenses | 209,603.37 | - | 209,603.37 |
| Other Maintenance and Operating Expense | 163,288.20 | 6,620.00 | 169,908.20 |
| Total Maintenance and Other Operating Expenses | 9,840,109.54 | 2,378,268.98 | 12,218,378.52 |
| Financial Expenses | | | |
| Financial Expenses | | | |
| DBP Loan Interest | 896,846.43 | 812,247.54 | 1,709,093.97 |
| Bank Charges | 600.00 | 350.00 | 950.00 |
| Other Financial Charges | 4,627.29 | 778.76 | 5,406.05 |
| Total Financial Expenses | 902,073.72 | 813,376.30 | 1,715,450.02 |
| Direct Costs | | | |
| Non-Cash Expenses | | | |
| Depreciation | | | |
| Depreciation - Land Improvements | 52,069.26 | 14,759.29 | 66,828.55 |
| Depreciation - Collecting & Impounding Reservoir | 229,352.88 | 57,338.22 | 286,691.10 |
| Depreciation - Reservoirs & Tanks | 196,093.88 | 49,023.47 | 245,117.35 |
| Depreciation -Transmission & Dist. Mains | 1,003,256.27 | 244,321.94 | 1,247,578.21 |
| Depreciation - Service Connection | 436,021.57 | 112,313.61 | 548,335.18 |
| Depreciation - Meters | 850,920.46 | 216,020.90 | 1,066,941.36 |
| Depreciation - Power Supply Systems | 22,932.20 | 5,733.05 | 28,665.25 |
| Depreciation - Other T & D Mains | 1,076.28 | 538.14 | 1,614.42 |
| Depreciation - Supply Mains | 105,147.07 | 27,588.98 | 132,736.05 |



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For the period ending May, 2025

| | Last Month | Current Month | Year to Date |
|---|----------------------|---------------------|----------------------|
| Depreciation - Hydrants | 10,900.52 | 2,725.13 | 13,625.65 |
| Depreciation - Buildings | 124,255.40 | 35,152.57 | 159,407.97 |
| Depreciation - Source of Supply Plan Structure & Improv | 56,858.28 | 14,214.57 | 71,072.85 |
| Depreciation - Water Treatment Structures | 66,009.28 | 16,502.32 | 82,511.60 |
| Depreciation - Other Structures | 57,953.08 | 14,488.27 | 72,441.35 |
| Depreciation - Office Equipment | 28,840.00 | 10,660.00 | 39,500.00 |
| Depreciation - ICT Equipment | 113,543.36 | 28,385.84 | 141,929.20 |
| Depreciation - Sports Equipment | 9,498.88 | 2,374.72 | 11,873.60 |
| Depreciation - Technical and Scientific Equipment | 5,000.00 | 1,250.00 | 6,250.00 |
| Depreciation - Transportation Equipment | 140,676.52 | 33,869.13 | 174,545.65 |
| Depreciation - Other Transportation Equipment | 152,240.40 | 38,060.10 | 190,300.50 |
| Depreciation - Furnitures , Fixtures and Books | 8,115.60 | 2,028.90 | 10,144.50 |
| Depreciation - Laboratory Equipment | 112,358.76 | 28,089.69 | 140,448.45 |
| Depreciation - Water Treatment Equipment | 420,259.72 | 105,064.93 | 525,324.65 |
| Depreciation - Tools Shops & Garage | 65,697.40 | 16,424.35 | 82,121.75 |
| Amortization | | | |
| Amortization - Computer Software | 165,184.00 | 41,296.00 | 206,480.00 |
| Impairment Loss | | | |
| Impairment Loss - Loans and Receivable | 126,761.27 | (4,799.00) | 121,962.27 |
| Discounts & Rebates | | | |
| Rebates | 598,123.07 | 140,077.64 | 738,200.71 |
| Total Non-Cash Expenses | 5,159,145.41 | 1,253,502.76 | 6,412,648.17 |
| TOTAL EXPENSES | 30,182,015.48 | 7,074,694.43 | 37,256,709.91 |
| NET INCOME (LOSS) | 8,315,555.35 | 2,432,108.31 | 10,747,663.66 |

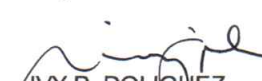
Prepared and Certified Correct: Checked and Reviewed by:


Approved by:

Noted by:


KATHERINE A. BASCO
Financial Planning Specialist B


JOANNE EVA J. RIMANDO
Division Manager B


IVY P. DOLIGUEZ
TAB/ Dept. Manager B - Des.


ELMER T. LUZON
General Manager B



Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

BALANCE SHEET
As of May 31, 2025

ASSETS

Cash and Cash Equivalents

Cash On Hand

| | | | | | | | | |
|--------------------------|------------|-------------|------------|----|------------|----|--------------|--------|
| Cash-Collecting Officers | 435,817.75 | (79,469.96) | 356,347.79 | 1% | 553,451.49 | 2% | (197,103.70) | 418% |
| Petty Cash - Admin | 25,000.00 | - | 25,000.00 | 0% | - | - | 25,000.00 | (53)% |
| Petty Cash - Fuel | 100,000.00 | - | 100,000.00 | 0% | - | - | 100,000.00 | (212)% |
| Petty Cash - Prod & Eng. | 25,000.00 | - | 25,000.00 | 0% | - | - | 25,000.00 | (53)% |

Cash in bank - Local currency

| | | | | | | | | |
|---|---------------|------------|---------------|-----|---------------|-----|--------------|------|
| Cash In Bank Current - DBP | 35,156,422.30 | 128,073.21 | 35,284,495.51 | 91% | 27,765,695.12 | 89% | 7,518,800.39 | 100% |
| Cash in Bank Current - DBP/Hold-out deposit | 2,910,532.38 | - | 2,910,532.38 | 8% | 2,909,950.39 | 9% | 581.99 | 0% |
| Cash In Bank Savings - LBP | - | 10,000.00 | 10,000.00 | 0% | - | - | 10,000.00 | 0% |

Total Cash and Cash Equivalents

| | | | | | | | |
|----------------------|------------------|----------------------|------------|----------------------|------------|---------------------|-------------|
| 38,652,772.43 | 58,603.25 | 38,711,375.68 | 20% | 31,229,097.00 | 16% | 7,482,278.68 | 257% |
|----------------------|------------------|----------------------|------------|----------------------|------------|---------------------|-------------|

Investments

Receivables

Loans and Receivable Accounts

| | | | | | | | | |
|---|----------------|--------------|----------------|-------|--------------|-------|----------------|-----|
| Accounts Receivable - Customers | 3,684,439.21 | (256,132.61) | 3,428,306.60 | 97% | 4,546,552.89 | 94% | (1,118,246.29) | 87% |
| Allowance for Impairment- Customers | (1,084,452.47) | 4,659.00 | (1,079,593.47) | (31)% | (965,565.15) | (20)% | (114,028.32) | 9% |
| Accounts Receivable - Dormant | 867,894.14 | - | 867,894.14 | 25% | 867,894.14 | 18% | - | - |
| Accounts Receivable - Writeoff | 123,777.40 | - | 123,777.40 | 4% | 123,777.40 | 3% | - | - |
| Cagwait Water District | 4,500.00 | - | 4,500.00 | 0% | 4,500.00 | 0% | - | - |
| Michael Ayaton thru : Cesar Yu | 30,287.83 | - | 30,287.83 | 1% | 30,287.83 | 1% | - | - |
| Bayugan Water District | 11,266.00 | - | 11,266.00 | 0% | 11,266.00 | 0% | - | - |
| Del Carmen Water District | 25,000.00 | - | 25,000.00 | 1% | 25,000.00 | 1% | - | - |
| Allowance for Impairment - Other Agency | (101,431.59) | - | (101,431.59) | (3)% | (101,431.59) | (2)% | - | - |
| Accounts Receivable - BIF | 108,500.00 | 2,500.00 | 111,000.00 | 3% | 163,700.00 | 3% | (52,700.00) | 4% |
| Allowance for Impairment - BIF | (8,213.50) | (60.00) | (8,273.50) | (0)% | (6,007.50) | (0)% | (2,266.00) | 0% |

Wmmt

Elaborado

San Francisco

Wmmt

| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|--|------------|----------|---|--|--|
|--|------------|----------|---|--|--|

Other Receivable

| | | | | | | | | |
|--|---------------------|---------------------|---------------------|-----------|---------------------|-----------|-----------------------|--------------|
| Storekeeper - Daniel Galvez Jr. | 242,567.00 | - | 242,567.00 | 7% | 242,567.00 | 5% | - | |
| Esterilita Mejia (11967) | - | 3,428.00 | 3,428.00 | 0% | - | - | 3,428.00 | (152)% |
| Dominador C. Molata / DRDF Const. & Supply | 38,135.67 | - | 38,135.67 | 1% | 38,135.67 | 1% | - | |
| Allowance for Impairment - Other Receivables | (166,768.76) | - | (166,768.76) | (5)% | (161,100.81) | (3)% | (5,667.95) | 252% |
| Total Receivables | 3,775,500.93 | (245,405.61) | 3,530,095.32 | 2% | 4,819,585.88 | 2% | (1,289,490.56) | (44)% |

Inventories

Inventory Held for Consumption

| | | | | | | | | |
|--|----------------------|---------------------|----------------------|-----------|----------------------|-----------|-----------------------|--------------|
| Material Supplies Inventory - Admin | 12,451,647.31 | (253,553.45) | 12,198,093.86 | 98% | 13,565,939.98 | 98% | (1,367,846.12) | 99% |
| Material Supplies Inventory - Laboratory | 209,691.40 | 20,100.00 | 229,791.40 | 2% | 249,646.40 | 2% | (19,855.00) | 1% |
| Total Inventories | 12,661,338.71 | (233,453.45) | 12,427,885.26 | 6% | 13,815,586.38 | 7% | (1,387,701.12) | (48)% |

Investment Property

Property, Plant and Equipment

Land

| | | | | | | | | |
|------------------|--------------|---|--------------|----|--------------|----|---|--|
| Land - Hubang | 1,235,736.60 | - | 1,235,736.60 | 1% | 1,235,736.60 | 1% | - | |
| Land - Alegria | 200,000.00 | - | 200,000.00 | 0% | 200,000.00 | 0% | - | |
| Land - Lapag | 158,912.00 | - | 158,912.00 | 0% | 158,912.00 | 0% | - | |
| Land - Admin Lot | 8,613,237.36 | - | 8,613,237.36 | 7% | 8,613,237.36 | 6% | - | |
| Land - LA WSIP | 85,000.00 | - | 85,000.00 | 0% | 85,000.00 | 0% | - | |
| Land - Karaos | 150,000.00 | - | 150,000.00 | 0% | 150,000.00 | 0% | - | |

Land Improvements

| | | | | | | | | |
|--|--------------|-------------|--------------|------|--------------|------|-------------|--------|
| Land Improvements - Reforestation Projects | 8,831,937.24 | - | 8,831,937.24 | 7% | 8,699,977.24 | 7% | 131,960.00 | 203% |
| Accumulated Impairment Losses -Land Improvement / Refc | (230,863.03) | (14,759.29) | (245,622.32) | (0)% | (178,793.77) | (0)% | (66,828.55) | (103)% |

Infrastructure Assets

| | | | | | | | | |
|---|----------------|-------------|----------------|------|----------------|------|----------------|-------|
| Power Supply Systems | 382,203.00 | - | 382,203.00 | 0% | 382,203.00 | 0% | - | |
| Accumulated Depreciation -Power Supply Systems | (298,118.60) | (5,733.05) | (303,851.65) | (0)% | (275,186.40) | (0)% | (28,665.25) | 2% |
| Collecting and Impounding Reservoirs - Admin | 16,377,334.39 | - | 16,377,334.39 | 13% | 16,377,334.39 | 12% | - | |
| Supply Mains | 2,610,827.49 | - | 2,610,827.49 | 2% | 2,506,156.49 | 2% | 104,671.00 | (9)% |
| Reservoirs and Tanks-Admin | 12,351,076.30 | - | 12,351,076.30 | 9% | 12,351,076.30 | 9% | - | |
| Transmission and Distribution Mains | 52,059,981.18 | (51,953.80) | 52,008,027.38 | 40% | 53,100,609.95 | 40% | (1,092,582.57) | 91% |
| Service Connection | 5,304,763.81 | 100,346.35 | 5,405,110.16 | 4% | 5,140,374.39 | 4% | 264,735.77 | (22)% |
| Meters | 10,399,201.37 | 315,543.10 | 10,714,744.47 | 8% | 10,100,565.77 | 8% | 614,178.70 | (51)% |
| Hydrants | 253,379.77 | - | 253,379.77 | 0% | 253,379.77 | 0% | - | |
| Other Transmission & Distribution Mains | 42,062.96 | - | 42,062.96 | 0% | 20,537.21 | 0% | 21,525.75 | (2)% |
| Accumulated Depreciation - Plant (UPIS) - Collecting and In | (5,549,743.98) | (57,338.22) | (5,607,082.20) | (4)% | (5,320,391.10) | (4)% | (286,691.10) | 24% |
| Accumulated Depreciation - Plant (UPIS) - Supply Mains | (627,400.47) | (27,588.98) | (654,989.45) | (1)% | (522,253.40) | (0)% | (132,736.05) | 11% |
| Accumulated Depreciation - Plant (UPIS) - Reservoirs and T | (3,285,279.94) | (49,023.47) | (3,334,303.41) | (3)% | (3,089,186.06) | (2)% | (245,117.35) | 20% |

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| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|---|-----------------|--------------|---|--|--|
| Accumulated Depreciation - Plant (UPIS) - T & D Mains | (13,946,634.47) | (118,999.94) | (14,065,634.41) (11)% | (14,314,855.47) (11)% | 249,221.06 (21)% |
| Accumulated Depreciation - Plant (UPIS) - Service Connect | (1,953,685.59) | (90,386.17) | (2,044,071.76) (2)% | (1,780,353.84) (1)% | (263,717.92) 22% |
| Accumulated Depreciation - Plant (UPIS) - Meters | (3,471,707.42) | (158,141.00) | (3,629,848.42) (3)% | (3,238,876.36) (2)% | (390,972.06) 33% |
| Accumulated Depreciation - Plant (UPIS) - Hydrants | (46,030.54) | (2,725.13) | (48,755.67) (0)% | (35,130.02) (0)% | (13,625.65) 1% |
| Accumulated Depreciation - Plant (UPIS) - Other T & D Mai | (1,076.28) | (538.14) | (1,614.42) (0)% | - | (1,614.42) 0% |
| Buildings and Other Structures | | | | | |
| Buildings | 2,136,673.80 | - | 2,136,673.80 2% | 2,136,673.80 2% | - |
| Buildings- Admin Building | 7,875,131.34 | - | 7,875,131.34 6% | 6,784,806.85 5% | 1,090,324.49 155% |
| Building - Warehouse & storeroom | 3,058,042.49 | - | 3,058,042.49 2% | 3,058,042.49 2% | - |
| Accumulated Depreciation - Building | (2,648,688.67) | (35,152.57) | (2,683,841.24) (2)% | (2,524,433.27) (2)% | (159,407.97) (23)% |
| Source of Supply Plant Structures & Improvements - Admin | 4,323,975.82 | - | 4,323,975.82 3% | 4,323,975.82 3% | - |
| Water Treatment Structures - GF | 2,200,310.15 | - | 2,200,310.15 2% | 2,200,310.15 2% | - |
| Accumulated Depreciation -Source of Supply Plant Structur | (1,506,681.31) | (14,214.57) | (1,520,895.86) (1)% | (1,449,823.03) (1)% | (71,072.85) (10)% |
| Accumulated Depreciation - Water Treatment Structures | (694,493.55) | (16,502.32) | (710,995.87) (1)% | (628,484.27) (0)% | (82,511.60) (12)% |
| Other Structures | 1,931,768.32 | - | 1,931,768.32 1% | 1,931,768.32 1% | - |
| Accumulated Depreciation - Other Structures | (253,885.92) | (14,488.27) | (268,374.19) (0)% | (195,932.84) (0)% | (72,441.35) (10)% |
| Machinery And Equipment | | | | | |
| Machinery | 62,520.00 | - | 62,520.00 0% | 476,520.00 0% | (414,000.00) 2,662% |
| Office Equipment | 522,880.38 | - | 522,880.38 0% | 338,880.38 0% | 184,000.00 (1,183)% |
| Accumulated Depreciation - Office Equipment | (61,307.50) | (10,660.00) | (71,967.50) (0)% | (32,467.50) (0)% | (39,500.00) 254% |
| Information and Communication Technology Equipment | 1,884,599.58 | - | 1,884,599.58 1% | 1,959,524.58 1% | (74,925.00) 482% |
| Accumulated Depreciation - ICT | (978,314.61) | (28,385.84) | (1,006,700.45) (1)% | (939,696.25) (1)% | (67,004.20) 431% |
| Construction and Heavy Equipment | 687,000.00 | - | 687,000.00 1% | 687,000.00 1% | - |
| Sports Equipment | 94,988.68 | - | 94,988.68 0% | 94,988.68 0% | - |
| Accumulated Depreciation - Sports Equipment | (11,873.60) | (2,374.72) | (14,248.32) (0)% | (2,374.72) (0)% | (11,873.60) 76% |
| Technical and Scientific Equipment | 215,000.00 | - | 215,000.00 0% | 215,000.00 0% | - |
| Accumulated Depreciation - Technical & Scientific Equipme | (35,000.00) | (1,250.00) | (36,250.00) (0)% | (30,000.00) (0)% | (6,250.00) 40% |
| Transportation Equipment | | | | | |
| Motor Vehicles | 2,599,788.81 | - | 2,599,788.81 2% | 2,693,388.81 2% | (93,600.00) 26% |
| Accumulated Depreciation - Motor Vehicle | (1,112,372.29) | (33,869.13) | (1,146,241.42) (1)% | (1,065,295.77) (1)% | (80,945.65) 22% |
| Other Transportation Equipment | 3,224,340.00 | - | 3,224,340.00 2% | 3,224,340.00 2% | - |
| Accumulated Depreciation - Other Transportation | (342,540.90) | (38,060.10) | (380,601.00) (0)% | (190,300.50) (0)% | (190,300.50) 52% |
| Furnitures , Fixtures and Books | | | | | |
| Furnitures and Fixtures | 143,156.00 | - | 143,156.00 0% | 143,156.00 0% | - |
| Accumulated Depreciation - Furniture and Fixtures | (32,462.40) | (2,028.90) | (34,491.30) (0)% | (24,346.80) (0)% | (10,144.50) 100% |
| Other Property , Plant & Equipment | | | | | |
| Laboratory Equipment | 1,960,488.01 | - | 1,960,488.01 2% | 2,057,688.01 2% | (97,200.00) 14% |

| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|--|-----------------------|---------------------|---|--|--|
| Accumulated Depreciation - Laboratory Equipment | (755,199.46) | (28,089.69) | (783,289.15) (1)% | (740,040.70) (1)% | (43,248.45) 6% |
| Water Treatment Equipment - Admin | 18,155,147.17 | - | 18,155,147.17 14% | 18,155,147.17 14% | - |
| Accum. Depreciation - Water Treatment Equipment | (5,425,341.81) | (105,064.93) | (5,530,406.74) (4)% | (5,005,082.09) (4)% | (525,324.65) 76% |
| Tools , Shops & Garage | 1,328,498.20 | 53,811.00 | 1,382,309.20 1% | 1,328,498.20 1% | 53,811.00 (8)% |
| Accum. Depreciation - Tools , Shops & Garage | (127,994.20) | (16,424.35) | (144,418.55) (0)% | (62,296.80) (0)% | (82,121.75) 12% |
| Construction in Progress | | | | | |
| CIP - Detailed Engineering Design for Lucac WSSP | 2,285,556.65 | - | 2,285,556.65 2% | 2,296,096.65 2% | (10,540.00) 1% |
| CIP -Relocation of 6" and 4" distribution pipelines at Bryg. E | - | 4,045.00 | 4,045.00 0% | - | 4,045.00 (1)% |
| CIP - Reconditioning of backhoe loader equipment AWB-10 | 81,600.00 | - | 81,600.00 0% | 81,600.00 0% | - |
| CIP - Construction of Perimeter Fence Guardhouse, Bryg. I | 250,808.10 | - | 250,808.10 0% | - | 250,808.10 (31)% |
| Total Property , Plant and Equipment | 130,760,430.43 | (529,207.13) | 130,231,223.30 66% | 132,555,325.16 69% | (2,324,101.86) (80)% |

Biological Assets

Intangible Assets

Intangible Assets

| | | | | | |
|--|---------------------|--------------------|------------------------|------------------------|--------------------------|
| Computer Software | 3,127,012.80 | - | 3,127,012.80 144% | 3,127,012.80 131% | - |
| Accumulated Amortization - Computer Software | (961,184.00) | (41,296.00) | (1,002,480.00) (46)% | (796,000.00) (33)% | (206,480.00) 100% |
| Websites | 3,000.00 | - | 3,000.00 0% | 3,000.00 0% | - |
| Development in Progress | | | | | |
| Development In Progress - Computer Software | 50,000.00 | - | 50,000.00 2% | 50,000.00 2% | - |
| Total Intangible Assets | 2,218,828.80 | (41,296.00) | 2,177,532.80 1% | 2,384,012.80 1% | (206,480.00) (7)% |

Other Assets

Advances

| | | | | | |
|-----------------------------|----------|------------|---------------|---|----------------|
| Cheryl S. Catalan/Cashier A | 3,861.68 | 213,257.38 | 217,119.06 2% | - | 217,119.06 32% |
| Emerlinda H. Logo/Cashier D | 3,000.00 | - | 3,000.00 0% | - | 3,000.00 0% |
| Joanne Eva J. Rimando | - | 28,500.00 | 28,500.00 0% | - | 28,500.00 4% |
| Cheryl E. Sevilla | - | 15,000.00 | 15,000.00 0% | - | 15,000.00 2% |
| Hazel S. Recorba | - | 22,500.00 | 22,500.00 0% | - | 22,500.00 3% |
| Karen Grace B. Germo | - | 327,500.00 | 327,500.00 4% | - | 327,500.00 48% |
| Noemi C. Pareja | - | 35,000.00 | 35,000.00 0% | - | 35,000.00 5% |
| Elmer T. Luzon | - | 10,000.00 | 10,000.00 0% | - | 10,000.00 1% |
| Joel S. Bailii | 8,400.00 | 300.00 | 8,700.00 0% | - | 8,700.00 1% |
| Janice M. Alcular | - | 1,200.00 | 1,200.00 0% | - | 1,200.00 0% |
| Jomarie S. Cabanesas | - | 3,900.00 | 3,900.00 0% | - | 3,900.00 1% |
| JESSICA R. NARIT | - | 8,500.00 | 8,500.00 0% | - | 8,500.00 1% |

Prepayments

| | | | | | |
|------------------------------------|------------|-------------|---------------|---------------|-----------------|
| Prepaid Insurance - Vehicle | 145,363.99 | (16,429.10) | 128,934.89 1% | 156,402.98 2% | (27,468.09) 35% |
| Prepaid Insurance - Fire Insurance | 270,978.58 | (61,473.28) | 209,505.30 2% | 261,033.34 3% | (51,528.04) 65% |

| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|--|-----------------------|---------------------|---|--|--|
| Withholding Tax at Source | 18,948.23 | 80.00 | 19,028.23 0% | 18,868.23 0% | 160.00 (0)% |
| Deposits | | | | | |
| Cash-in-bank / DBP - Customers Deposit | 3,174,730.53 | 2,031.26 | 3,176,761.79 36% | 3,166,483.51 38% | 10,278.28 100% |
| Restricted Fund | | | | | |
| Cash-in-bank / JSA -LBP | 3,250,219.65 | 4,435.31 | 3,254,654.96 37% | 3,227,051.47 39% | 27,603.49 100% |
| OTHER ASSETS | | | | | |
| Salvage Value | 1,413,943.99 | - | 1,413,943.99 16% | 1,413,943.99 17% | - |
| TOTAL ASSETS | 8,381,666.65 | 502,081.57 | 8,883,748.22 5% | 8,243,783.52 4% | 639,964.70 22% |
| | 196,450,537.95 | (488,677.37) | 195,961,860.58 100% | 193,047,390.74 100% | 2,914,469.84 100% |

| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|--|------------|----------|---|--|--|
|--|------------|----------|---|--|--|

LIABILITIES

Financial Liabilities

Payables

| | | | | | | |
|--|--------------|-------------|------------------|------------------|--------------|-------|
| SFWD Concessionaires | (49,697.29) | (19,704.00) | (69,401.29) (0)% | (37,295.59) (0)% | (32,105.70) | 2% |
| SFWD Concessionaires - Expansion | (153.00) | - | (153.00) (0)% | (153.00) (0)% | - | |
| VC Garcia Industrial Corporation | - | 289,300.00 | 289,300.00 1% | - | 289,300.00 | (19)% |
| Golden Bat (FAR EAST) Inc. | 1,560.00 | - | 1,560.00 0% | 1,560.00 0% | - | |
| Pacific Data Resources (ASIA), Inc. | 1,686,400.00 | - | 1,686,400.00 4% | 1,686,400.00 3% | - | |
| Mystic Water Philippines, Inc. | 2,895.00 | - | 2,895.00 0% | 2,895.00 0% | - | |
| Tradepoints, Inc. | 224,253.01 | - | 224,253.01 0% | 499,743.01 1% | (275,490.00) | 18% |
| Mabuhay Vinyl Corporation | 343,181.81 | - | 343,181.81 1% | 546,581.81 1% | (205,400.00) | 13% |
| JSS Micro Services | 25,000.00 | - | 25,000.00 0% | 25,000.00 0% | - | |
| Technical Education and Skills Development Authority | 6,750.00 | - | 6,750.00 0% | 6,750.00 0% | - | |
| JY Storm Advertising Corporation | 17,850.00 | - | 17,850.00 0% | 17,850.00 0% | - | |
| Marbel Universal Trading, Inc. | 5,506.00 | - | 5,506.00 0% | 5,506.00 0% | - | |
| Omnibus Bio-Medical Systems, Inc. | 2,390.00 | - | 2,390.00 0% | 2,390.00 0% | - | |
| Davao Unicar Corporation | 71,712.00 | - | 71,712.00 0% | 71,712.00 0% | - | |

Bills/Bonds/Loans Payable

| | | | | | | |
|----------------------------|---------------|----------------|-------------------|-------------------|-----------------|--------|
| DBP Loans Payable | 38,999,675.82 | - | 38,999,675.82 83% | 50,140,625.34 92% | (11,140,949.52) | 200% |
| DBP LOAN - CURRENT PORTION | 8,355,712.14 | (2,786,237.38) | 5,570,474.76 12% | - | 5,570,474.76 | (100)% |

Total Financial Liabilities

| | | | | | | |
|--|---------------|----------------|-------------------|-------------------|----------------|--------|
| | 49,990,565.16 | (2,813,171.05) | 47,177,394.11 72% | 54,307,885.13 83% | (7,130,491.02) | 2,109% |
|--|---------------|----------------|-------------------|-------------------|----------------|--------|

Inter-agency Payables

Inter-Agency Payables

| | | | | | | |
|---|------------|-------------|-----------------|----------------|------------|------|
| Withholding Tax on Compensation | 319,055.19 | (76.22) | 318,978.97 66% | 100,714.55 31% | 218,264.42 | 139% |
| Expanded Withholding Tax (1%) - GF | 18,556.61 | (10,508.34) | 8,048.27 2% | 11,106.56 3% | (3,058.29) | (2)% |
| Expanded Withholding Tax (2%) - GF | 18,684.54 | (5,622.83) | 13,061.71 3% | 9,188.02 3% | 3,873.69 | 2% |
| Expanded Withholding Tax (10% - BOD) | 5,940.00 | - | 5,940.00 1% | 9,940.80 3% | (4,000.80) | (3)% |
| Withholding Tax on GMP - GVAT (5%) - GF | 92,377.81 | (50,871.03) | 41,506.78 9% | 50,009.18 15% | (8,502.40) | (5)% |
| Expanded Withholding Tax 3% - GF | 9,760.57 | 4,188.11 | 13,948.68 3% | 5,536.73 2% | 8,411.95 | 5% |
| GSIS - Life and Retirement Premium | 82,429.13 | (3,753.09) | 78,676.04 16% | 82,429.13 25% | (3,753.09) | (2)% |
| GSIS - Salary Loan | 118.76 | - | 118.76 0% | 118.76 0% | - | |
| GSIS - Policy Loan | 2,115.00 | - | 2,115.00 0% | 2,115.00 1% | - | |
| GSIS - Emergency Loan | 1,576.15 | - | 1,576.15 0% | 1,576.15 0% | - | |
| GSIS - MPL | - | (1,160.93) | (1,160.93) (0)% | (492.00) (0)% | (668.93) | (0)% |
| GSIS - MPL Lite | - | (700.00) | (700.00) (0)% | - | (700.00) | (0)% |
| PAG-IBIG Premium I | (1,200.00) | (3,034.02) | (4,234.02) (1)% | (400.00) (0)% | (3,834.02) | (2)% |

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| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|------------------------------------|-------------------|---------------------|---|--|--|
| PAG-IBIG Multi-Purpose Loan | (1,730.80) | (3,182.11) | (4,912.91) (11%) | - | (4,912.91) (3)% |
| PAG-IBIG Calamity Loan | (609.95) | (0.01) | (609.96) (0)% | - | (609.96) (0)% |
| Due to PhilHealth | 59,521.28 | (50,033.60) | 9,487.68 2% | 52,882.12 16% | (43,394.44) (28)% |
| Total Inter-agency Payables | 610,594.29 | (128,754.07) | 481,840.22 1% | 324,725.00 0% | 157,115.22 (46)% |

Intra-Agency Payables

Trust Liabilities

Trust Liabilities

| | | | | | |
|--|---------------------|------------------|------------------------|------------------------|------------------------|
| Customer's Deposits Payable | 3,799,068.24 | 15,377.40 | 3,814,445.64 88% | 3,726,768.13 87% | 87,677.51 154% |
| Advance Payment by Customers | 31,486.79 | (4,237.96) | 27,248.83 1% | 26,168.40 1% | 1,080.43 2% |
| MUNICIPALITY OF BUNAWAN (6725) | 437,754.00 | - | 437,754.00 10% | 461,754.00 11% | (24,000.00) (42)% |
| LGU - STA. JOSEFA, ADS (7968) | 1,100.00 | - | 1,100.00 0% | 100.00 0% | 1,000.00 2% |
| WORLD VISION DEVELOPMENT FOUNDATION INC. | 32,550.00 | - | 32,550.00 1% | 32,550.00 1% | - |
| LGU - CAGWALT | 4,550.00 | - | 4,550.00 0% | 4,550.00 0% | - |
| Province of Agusan del Sur | 1,000.00 | - | 1,000.00 0% | 5,000.00 0% | (4,000.00) (7)% |
| LGU San Miguel Water System | 1,000.00 | - | 1,000.00 0% | 1,000.00 0% | - |
| Philisaga Mining Corp. | 4,000.00 | - | 4,000.00 0% | 4,000.00 0% | - |
| LGU-Rosario (06051) | 2,000.00 | - | 2,000.00 0% | 2,000.00 0% | - |
| Hinatuan Water District | 1,000.00 | - | 1,000.00 0% | 1,000.00 0% | - |
| LGU-Rosario Water Works | 14,000.00 | - | 14,000.00 0% | 14,000.00 0% | - |
| Total Trust Liabilities | 4,329,509.03 | 11,139.44 | 4,340,648.47 7% | 4,283,890.53 7% | 56,757.94 (17)% |

Deferred Credits / Unearned Income

Deferred Credits

Other Deferred Credits - MLP

Total Deferred Credits / Unearned Income

Provisions

Provisions

Leave Benefits Payable

Total Provisions

Other Payables

**TOTAL LIABILITIES
EQUITY**

Government Equity

Government Equity

| | | | | | |
|--------------------------------|----------------------|---------------------|--------------------------|-------------------------|---------------------------|
| Government Equity | 10,739,312.01 | - | 10,739,312.01 50% | 10,739,312.01 99% | - |
| Contributed Capital | 135,000.00 | - | 135,000.00 1% | 135,000.00 1% | - |
| Net Income (Loss) | 8,315,555.35 | 2,432,108.31 | 10,747,663.66 50% | - | 10,747,663.66 100% |
| Total Government Equity | 19,189,867.36 | 2,432,108.31 | 21,621,975.67 17% | 10,874,312.01 9% | 10,747,663.66 330% |


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| | Last Month | May-2025 | Actual, This Month Amount % to Total | Actual, Last Year Amount % to Total | Increase (Decrease) Over Last Year Amount % to Total |
|--|-----------------------|---------------------|---|--|--|
| <u>Retained Earnings / Deficit</u> | | | | | |
| Retained Earnings /(Deficit) | | | | | |
| Retained Earnings / (Deficit) | 109,022,511.22 | 10,000.00 | 109,032,511.22 100% | 116,527,572.77 100% | (7,495,061.55) 100% |
| Total Retained Earnings / Deficit | 109,022,511.22 | 10,000.00 | 109,032,511.22 83% | 116,527,572.77 91% | (7,495,061.55) (230)% |
| <u>Stockholders' Equity</u> | | | | | |
| <u>Cumulative Translation Adjustment</u> | | | | | |
| TOTAL EQUITY | 128,212,378.58 | 2,442,108.31 | 130,654,486.89 100% | 127,401,884.78 100% | 3,252,602.11 100% |
| TOTAL LIABILITIES AND EQUITY | 392,901,075.90 | (977,354.74) | 195,961,860.58 100% | 193,047,390.74 100% | 2,914,469.84 100% |


Prepared and Certified Correct:


KATHERINE A. BASCO
Financial Planning Specialist B


Check and Reviewed by:


JOANNE EVA J. RIMANDO
Division Manager B

Approved by:


IVY P. DOLIGUEZ
TABI Dept. Manager B - Des.

Noted by:


ELMER T. LUZON
General Manager B

"Beyond Providing Water..."