

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As at March 31, 2025

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
ASSETS						
<u>Cash and Cash Equivalents</u>						
Cash on Hand						
Cash-Collecting Officers	P 30,487.20	0.00%	P 627,142.77	0.07%	P (596,655.57)	(0.78%)
Change Fund	30,000.00	0.00%	25,000.00	0.00%	5,000.00	0.01%
Petty Cash	40,000.00	0.00%	40,000.00	0.00%		
Cash in Bank-Local Currency						
Cash in Bank-Local Currency, Current						
Account	227,920,491.64	22.50%	144,162,683.66	15.40%	83,757,807.98	109.04%
Cash in Bank-Local Currency, Savings						
Account	20,392,070.89	2.01%	5,232,188.23	0.56%	15,159,882.66	19.74%
Cash Equivalents						
Time Deposits-Local Currency						
TOTAL CASH AND CASH EQUIVALENTS	P 248,413,049.73	24.53%	P 150,087,014.66	16.03%	P 98,326,035.07	128.01%
<u>Investments</u>						
Sinking Fund						
Sinking Fund	P		P 10,741,886.11	1.15%	P (10,741,886.11)	(13.98%)
Other Investments						
Other Investments						
Allowance for Impairment-Other Investments						
TOTAL INVESTMENTS	P -	0.00%	P 10,741,886.11	1.15%	P (10,741,886.11)	(13.98%)
<u>Receivables</u>						
Loans and Receivable Accounts						
Accounts Receivable	P 8,572,532.44	0.85%	P 5,507,294.53	0.59%	P 3,065,237.91	3.99%
Allowance for Impairment-Accounts						
Receivable	(214,921.17)	(0.02%)	(195,921.77)	(0.02%)	(18,999.40)	(0.02%)
Notes Receivable	3,671,082.88	0.36%	3,332,971.09	0.36%	338,111.79	0.44%
Allowance for Impairment- Notes						
Receivable						
Other Receivables						
Receivable-Disallowances/Charges	74,000.02	0.01%	74,000.02	0.01%		
Due from Officers and Employees	407,828.08	0.04%	218,025.44	0.02%	189,802.64	0.25%
Due from National Government Agencies						
Other Receivable						
TOTAL RECEIVABLES	P 12,510,522.25	1.24%	P 8,936,369.31	0.95%	P 3,574,152.94	4.65%
<u>Inventories</u>						
Inventory Held for Distribution						
Other Supplies and Materials for Distribution	405,554.20	0.04%	P 65,830.00	0.01%	P 339,724.20	0.44%
Inventory Held for Consumption						
Office Supplies Inventory	P 442,496.57	0.04%	P 553,005.81	0.06%	P (110,509.24)	(0.14%)
Accountable Forms, Plates and Stickers						
Inventory	51,924.65	0.01%	1,049,641.39	0.11%	(997,716.74)	(1.30%)
Chemicals and Filtering Supplies						
Inventory	936,483.52	0.09%	1,283,096.84	0.14%	(346,613.32)	(0.45%)
Construction Materials Inventory	16,346,887.06	1.61%	26,572,912.95	2.84%	(10,226,025.89)	(13.31%)
Other Supplies and Materials Inventory						
Semi-Expendable Inventory						
Semi-Expendable Information and						
Communications Technology Equipment			57,800.00	0.01%	(57,800.00)	(0.08%)
Semi-Expendable Office Equipment						
Semi-Expendable Furniture and Fixtures						
Semi-Expendable Machinery	139,337.00	0.01%	89,861.40	0.01%	49,475.60	0.06%
Semi-Expendable Communication						
Equipment						
TOTAL INVENTORIES	P 18,322,683.00	0.02	P 29,672,148.39	0.03	P (11,349,465.39)	(0.15)
<u>Property, Plant and Equipment</u>						
Land						
Land	P 55,723,814.95	5.50%	P 49,900,373.30	5.33%	P 5,823,441.65	7.58%
Accumulated Impairment Losses-Land						
Other Land Improvements						
Other Land Improvements	122,196.00	0.01%			122,196.00	0.16%
Accumulated Depreciation-Other Land Improve	(2,902.14)	(0.00%)			(2,902.14)	(0.00%)
Infrastructure Assets						
Wells	68,169,298.57	6.73%	64,324,298.57	6.87%	3,845,000.00	5.01%
Supply Mains						
Reservoirs and Tanks	47,170,279.51	4.66%	45,018,309.57	4.81%	2,151,969.94	2.80%
Transmission and Distribution Mains	483,387,918.15	47.73%	352,441,148.42	37.65%	130,946,769.73	170.48%
Fire Mains						
Services	2,274,695.39	0.22%	2,274,695.39	0.24%		
Meters	7,655,419.04	0.76%	6,070,837.04	0.65%	1,584,582.00	2.06%
Meter Installation						
Hydrants	741,707.56	0.07%	741,707.56	0.08%		
Accumulated Depreciation-Plant (UPIS)	(180,296,420.66)	(17.80%)	(164,488,238.49)	(17.57%)	(15,808,182.17)	(20.58%)
Accumulated Impairment Losses-Plant (UPIS)						



	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Buildings and Other Structures						
Buildings	107,304,144.28	10.59%	18,081,572.61	1.93%	89,222,571.67	116.16%
Accumulated Depreciation-Buildings	(6,250,851.85)	(0.62%)	(1,544,413.25)	(0.16%)	(4,706,438.60)	(6.13%)
Accumulated Impairment Losses-Buildings						
Other Structures	23,729,412.17	2.34%	22,911,603.76	2.45%	817,808.41	1.06%
Accumulated Depreciation-Other Structures	(7,608,947.99)	(0.75%)	(6,799,338.33)	(0.73%)	(809,609.66)	(1.05%)
Machinery and Equipment						
Office Equipment	8,748,182.00	0.86%	8,976,232.00	0.96%	(228,050.00)	(0.30%)
Accumulated Depreciation-Office Equipment	(3,234,039.42)	(0.32%)	(1,805,909.40)	(0.19%)	(1,428,130.02)	(1.86%)
Information and Communication Technology Equipment	4,803,780.00	0.47%	4,453,635.00	0.48%	350,145.00	0.46%
Accumulated Depreciation-Information and Communication Technology Equipment	(3,007,759.07)	(0.30%)	(2,626,807.44)	(0.28%)	(380,951.63)	(0.50%)
Communication Equipment	155,529.70	0.02%	155,529.70	0.02%		
Accumulated Depreciation-Communication Equipment	(124,261.03)	(0.01%)	(120,904.99)	(0.01%)	(3,356.04)	(0.00%)
Construction and Heavy Equipment	5,607,611.68	0.55%	4,028,941.99	0.43%	1,578,669.69	2.06%
Accumulated Depreciation-Construction and Heavy Equipment	(2,434,064.10)	(0.24%)	(2,060,350.19)	(0.22%)	(373,713.91)	(0.49%)
Motor Vehicles	18,678,202.30	1.84%	19,182,128.30	2.05%	(503,926.00)	(0.66%)
Accumulated Depreciation-Motor Vehicles	(13,576,817.98)	(1.34%)	(13,154,286.72)	(1.41%)	(422,531.26)	(0.55%)
Furniture, Fixtures and Books						
Furniture and Fixtures	398,800.00	0.04%	270,000.00	0.03%	128,800.00	0.17%
Accumulated Depreciation-Furniture and Fixtures	(268,735.98)	(0.03%)	(256,500.00)	(0.03%)	(12,235.98)	(0.02%)
Books	615,000.00	0.06%	615,000.00	0.07%		
Accumulated Depreciation-Books	(386,253.77)	(0.04%)	(347,303.81)	(0.04%)	(38,949.96)	(0.05%)
Other Property, Plant and Equipment						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	16,649,957.32	1.64%	10,560,512.32	1.13%	6,089,445.00	7.93%
Pumping Equipment	34,302,858.83	3.39%	41,058,118.83	4.39%	(6,755,260.00)	(8.79%)
Water Treatment Equipment	1,893,486.00	0.19%	2,446,226.53	0.26%	(552,740.53)	(0.72%)
Tools, Shop and Garage Equipment	1,135,656.00	0.11%	812,366.00	0.09%	323,290.00	0.42%
Property and Equipment for Distribution	1,282,340.00	0.13%	57,291.67	0.01%	1,225,048.33	1.59%
Accumulated Depreciation-Other Property, Plant and Equipment	(39,581,193.38)	(3.91%)	(19,290,992.00)	(2.06%)	(20,290,201.38)	(26.42%)
Construction in Progress						
Construction in Progress-Infrastructure Assets	59,068,106.00	5.83%	176,286,182.36	18.83%	(117,218,076.36)	(152.61%)
Construction in Progress-Buildings and Other Structures	17,973,099.90	1.77%	103,324,012.00	11.04%	(85,350,912.10)	(111.12%)
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 710,819,247.98	70.18%	P 721,495,678.30	77.08%	P (10,676,430.32)	(13.90%)
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.01%	P	
Accumulated Amortization-Computer Software	(95,000.00)	(0.01%)	(95,000.00)	(0.01%)		
TOTAL INTANGIBLE ASSETS	P 5,000.00	0.00%	P 5,000.00	0.00%	P -	0.00%
Other Assets						
Advances						
Advances to Officers and Employees						
Prepayments						
Advances to Contractors	P 527,057.46	0.05%	P 6,719,523.88	0.72%	P (6,192,466.42)	(8.06%)
Prepaid Rent						
Prepaid Registration						
Prepaid Insurance	490,279.94	0.05%	22,731.54	0.00%	467,548.40	0.61%
Withholding Tax at Source						
Other Prepayments	11,995.22	0.00%	11,995.22	0.00%		
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	3,641,844.54	0.36%	3,814,707.48	0.41%	(172,862.94)	(0.23%)
Other Assets						
Deferred Charges/Losses						
Other Assets - Unserviceable						
Accumulated Impairment Losses-Other Assets	6,481,711.60	0.64%	4,531,082.68	0.48%	1,950,628.92	2.54%
Other Assets - Sinking Fund	11,625,934.30	1.15%			11,625,934.30	15.14%
TOTAL OTHER ASSETS	P 22,778,823.06	2.25%	P 15,100,040.80	1.61%	P 7,678,782.26	10.00%
TOTAL ASSETS	P 1,012,849,326.02	100.00%	P 936,038,137.57	100.00%	P 76,811,188.45	100.00%

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LIABILITIES

Financial Liabilities

Payables

Accounts Payable	P	35,784,533.06	3.53%	P	63,839,438.26	6.82%	P	(28,054,905.20)	(36.52%)
Due to Officers and Employees		3,287,040.86	0.32%		2,473,506.88	0.26%		813,533.98	1.06%

Bills/Bonds/Loans Payable

Loans Payable-Domestic		259,284,489.98	25.60%		210,815,728.56	22.52%		48,468,761.42	63.10%
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Other Financial Liabilities

Other Financial Liabilities

TOTAL FINANCIAL LIABILITIES

P	298,356,063.90	29.46%	P	277,128,673.70	29.61%	P	21,227,390.20	27.64%
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Inter-Agency Payables

Inter-Agency Payables

Due to BIR	P	3,564,764.94	0.35%	P	2,973,397.84	0.32%	P	591,367.10	0.77%
Due to GSIS		1,058,029.37	0.10%		975,978.03	0.10%		82,051.34	0.11%
Due to Pag-IBIG		321,901.01	0.03%		254,219.44	0.03%		67,681.57	0.09%
Due to Philhealth		266,709.97	0.03%		201,188.15	0.02%		65,521.82	0.09%
Due to NGAs									

TOTAL INTER-AGENCY PAYABLES

P	5,211,405.29	0.51%	P	4,404,783.46	0.47%	P	806,621.83	1.05%
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Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable	P	9,378,931.36	0.93%	P	9,108,167.35	0.97%	P	270,764.01	0.35%
Customers' Deposit Payable		20,322,058.23	2.01%		19,237,979.38	2.06%		1,084,078.85	1.41%
Performance/Bidder/Bail Bonds Payable									

TOTAL TRUST LIABILITIES

P	29,700,989.59	2.93%	P	28,346,146.73	3.03%	P	1,354,842.86	1.76%
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Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits	P	2,242,347.73	0.22%	P	1,425,478.66	0.15%	P	816,869.07	1.06%
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TOTAL DEFERRED

CREDITS/UNEARNED INCOME

P	2,242,347.73	0.22%	P	1,425,478.66	0.15%	P	816,869.07	1.06%
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Provisions

Provisions

Pensions Benefits Payable	P			P			P		
Leave Benefits Payable		23,178,231.74	2.29%		16,497,448.63	1.76%		6,680,783.11	8.70%
Other Provisions									

TOTAL PROVISIONS

P	23,178,231.74	2.29%	P	16,497,448.63	1.76%	P	6,680,783.11	8.70%
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Other Payables

Other Payables

Other Payables	P	829,870.14	0.08%	P	527,713.73	0.06%	P	302,156.41	0.39%
	P	829,870.14	0.08%		527,713.73	0.06%		302,156.41	0.39%

TOTAL OTHER PAYABLES

P	359,518,908.39	35.50%	P	328,330,244.91	35.08%	P	31,188,663.48	40.60%
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TOTAL LIABILITIES

EQUITY

Government Equity

Government Equity

Government Equity	P	289,561.81	0.03%	P	289,561.81	0.03%	P		
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Retained Earnings/(Deficit)

Retained Earnings/(Deficit)		653,040,855.82	64.48%		607,418,330.85	64.89%		45,622,524.97	59.40%
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TOTAL EQUITY

P	653,330,417.63	64.50%	P	607,707,892.66	64.92%	P	45,622,524.97	59.40%
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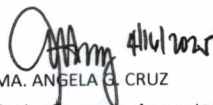
TOTAL LIABILITIES AND EQUITY


P	1,012,849,326.02	100.00%	P	936,038,137.57	100.00%	P	76,811,188.45	100.00%
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Prepared by:

Check and Verified:

Noted by:


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 Senior Corporate Accountant


 JOVITA I. DALMACIO
 Department Manager, Administrative
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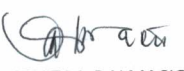

 ENGR. CARLOS N. SANTOS JR.
 General Manager
 Statement of Financial Position (Page 3 of 3)

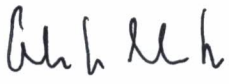
Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Cash Flows
For the period ending March 31, 2025

	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	30,971,352.89	105,748,680.78
Collection of Other Revenues	1,407,218.58	6,260,605.55
Collection of Franchise Tax	595,489.86	1,980,387.68
Collection of Guaranty Deposit	47,272.00	321,477.05
Refund of overpayment of expenses and Cash Advances	56,609.02	116,286.72
Receipt of Performance/Bidders/Bail Bonds	14,500.00	17,500.00
Restoration of cash for unreleased checks	6,384,352.26	9,958,591.43
Total Cash Inflows	39,476,794.61	124,403,529.21
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	4,449,411.76	14,517,249.65
Fuel/Power for Pumping	2,434,975.73	7,289,487.22
Purchased Water	11,607,179.76	34,348,767.05
Chemicals	116,524.28	683,111.64
Other Operation and Maint. Expenses	4,071,879.04	12,455,855.73
Purchase of Inventory	1,774,623.83	3,749,202.78
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	2,446,256.54	10,895,295.31
Reversal of Unreleased Checks	-	657,985.53
Refund for the Performance Security/Bid	-	-
Refund of guaranty/security deposits	-	-
Total Cash Outflows	26,900,850.94	84,596,954.91
Total Cash Provided (used) by Operating Activities	12,575,943.67	39,806,574.30
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments	-	-
From Sinking Fund	-	-
Total Cash Inflows	-	-
Cash Outflows:		
Investments in Securities	-	-
Sinking Fund	-	-
Purchase/construction of	-	-
Land	-	-
Buildings	216,724.90	704,985.92
Other Property, Plant and Equipment	2,883,783.98	4,810,503.62
Total Cash Outflows	3,100,508.88	5,515,489.54
Total Cash Provided (Used) by Investing Activities	(3,100,508.88)	(5,515,489.54)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	-	1,908,292.18
Interest Income	24,156.97	24,156.97
Total Cash Inflows	24,156.97	1,932,449.15
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	426,912.12	1,330,395.55
Payments of domestic and foreign loans	1,635,995.98	4,874,692.78
Total Cash Outflows	2,062,908.10	6,205,088.33
Total Cash Provided (used) by Financing Activities	(2,038,751.13)	(4,272,639.18)
Cash Provided by Operating, Investing and Financing Activities	7,436,683.66	30,018,445.58
Add: Cash and Cash Equivalents - Beginning	240,976,366.07	218,394,604.15
Cash and Cash Equivalents, Ending	248,413,049.73	248,413,049.73

Cash and Cash Equivalents and International Reserves	30,487.20
Change Fund	30,000.00
Petty Cash Fund	40,000.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Operating Fund	216,781,262.18
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	7,815,952.88
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	3,239,772.96
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	42,111.45
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	41,392.17
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	-
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	20,392,070.89
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	248,413,049.73


MA. ANGELA G. CRUZ
Senior Corporate Accountant


JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services


ENGR. CARLOS N. SANTOS JR.
General Manager
4/28/25

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
For the period ending March 31, 2025

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees		
Metered Sales	32,600,164.55	105,420,873.50
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale		
Sales to Government Agencies by Contracts		
Other Sales or Services	689,687.80	2,121,700.00
Interest Income	25,285.24	25,285.24
Fines and Penalties-Business Income	601,845.25	1,687,442.25
Other Business Income		
TOTAL SERVICE AND BUSINESS INCOME	33,916,982.84	109,255,300.99
<u>Assistance and Subsidy</u>		
Assistance and Subsidy		
Assistance from Local Government Units		
TOTAL ASSISTANCE AND SUBSIDY		
<u>Shares, Grants and Donations</u>		
Grants and Donations		
Income from Grants and Donations in Cash		
Income from Grants and Donations in Kind		
TOTAL SHARES, GRANTS AND DONATIONS		
<u>Gains</u>		
Gains		
Gain on Sale of Investment Property		
Gain on Sale of Property, Plant and Equipment		
Gain on Sale of Intangible Assets		
Other Gains		
TOTAL GAINS		
<u>Other Non-Operating Income</u>		
Sale of Assets		
Sale of Unserviceable Property		
Reversal of Impairment Loss		
Reversal of Impairment Loss		
Miscellaneous Income		
Miscellaneous Income	134,239.47	1,019,054.88
TOTAL OTHER NON-OPERATING INCOME	134,239.47	1,019,054.88
TOTAL REVENUES	34,051,222.31	110,274,355.87
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	153,912.00	433,210.91
Source of Supply Expense-Operation Labor	273,170.00	787,906.36
Source of Supply Expense-Maintenance Supervision		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor		
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision	153,912.00	436,392.00
Transmission and Distribution Expense-Maintenance Labor	497,689.00	1,447,086.67
Transmission and Distribution Expense-Engineering Supervision	153,912.00	436,392.00
Transmission and Distribution Expense-Engineering Labor	183,088.32	506,412.59
Customer Account Expense-Supervision	98,185.00	282,696.82
Customer Account Expense-Meter Reading	134,589.00	379,503.91
Customer Account Expense-Customer Records and Collection	346,156.00	968,348.75
Customer Services Expense-Supervision	51,304.00	145,781.09
Customer Services Expense-CS	473,256.00	1,325,167.67
Administrative, Finance and General Services	1,956,618.00	5,443,759.37
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		
Source of Supply Expense-Operation Labor	(198,879.95)	
Source of Supply Expense-Maintenance Supervision		
Source of Supply Expense-Maintenance Labor		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor		
Water Treatment Expense- Operation Labor		

	Current Month	Year to Date
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	(306,311.11)	61,175.54
Transmission and Distribution Expense-Engineering Supervision		
Transmission and Distribution Expense-Engineering Labor	(114,991.75)	21,448.00
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	(82,312.75)	
Customer Account Expense-Customer Records and Collection	(101,503.25)	
Customer Services Expense-CS	(196,923.55)	
Administrative, Finance and General Services	(728,118.05)	6,886.23
Other Compensation		
Personnel Economic Relief Allowance (PERA)	257,818.18	776,613.63
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	33,000.00	93,000.00
Transportation Allowance (TA)	33,000.00	93,000.00
Clothing/Uniform Allowance		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance		1,963,362.69
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	126,208.00	402,432.00
Overtime and Night Pay	217,415.83	454,535.90
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Year End Bonus		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Cash Gift		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Other Bonuses and Allowances	3,000.00	9,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	539,470.14	1,523,866.22
Pag-IBIG Contributions	25,800.00	78,200.00
PhilHealth Contributions	109,678.88	310,476.87
Employees Compensation Insurance Premiums	12,900.00	39,100.00
Provident/Welfare Fund Contributions		
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	323,819.66	5,223,593.40
Hazard Pay		
Longevity Pay	10,000.00	40,000.00
Other Personnel Benefits	37,080.00	37,080.00
TOTAL PERSONAL SERVICES	4,475,941.60	23,726,428.62
<u>Maintenance and Other Operating Expenses</u>		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	33,031.00	53,068.00
Traveling Expenses-Foreign	112,605.53	440,732.59
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	271,315.51	1,124,505.71
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	97,371.62	272,396.45
Accountable Forms Expenses	181,971.74	292,107.94
Medical, Dental and Laboratory Supplies Expenses	1,200.00	1,200.00
Fuel, Oil and Lubricants Expenses	156,853.93	400,010.45
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	330,941.00	867,743.14
Semi-Expendible Expenses	68,690.00	192,317.08
Other Supplies and Materials Expenses	39,345.00	55,312.30
Utility Expenses (Administrative Expense)		
Water Expenses	11,910.70	39,596.50
Electricity Expenses	198,950.49	559,366.54
Other Utility Expenses		
<u>Communication Expenses (Administrative Expense)</u>		
Postage and Courier Services		
Telephone Expenses	53,846.59	133,220.88
Internet Subscription Expenses	183,865.96	267,259.96
Cable, Satellite, Telegraph and Radio Expenses		
Awards/Rewards, Prizes and Indemnities (Administrative Expense)		
Awards/Rewards Expenses		
Prizes		
Indemnities		


	Current Month	Year to Date
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	11,506,439.63	37,028,910.94
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,573,491.21	7,744,188.15
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)		
Extraordinary and Miscellaneous Expenses	23,022.27	43,180.39
Professional Services (Administrative Expenses)		
Legal Services		19,300.00
Auditing Services		
Consultancy Services	87,500.00	87,500.00
Other Professional Services		
Labor and Wages	2,777,936.90	2,777,936.90
General Services (Administrative Expenses)		
Environment/Sanitary Services		
Janitorial Services	34,780.41	563,125.20
Security Services	355,253.80	1,046,157.59
Other General Services	26,375.17	143,368.81
Repairs and Maintenance		
Repairs and Maintenance-Investment Property		
Repairs and Maintenance-Land Improvements		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		
R & M-Lake River and Other Channels		
R & M-Springs and Tunnels		
R & M-Wells		
R & M-Supply Mains	6,380.00	26,610.94
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	218,314.51	530,288.59
R & M-Fire Mains		
R & M-Services	433,429.84	1,320,180.52
R & M-Meters	27,458.46	526,516.05
R & M-Meter Installation		
R & M-Hydrants		
R & M-Other Transmission and Distribution Mains		
R & M-Other Plants		
R & M-Utility Plant Held for future use		
R & M-Unclassified Utility Plant		
Repairs and Maintenance-Buildings and Other Structures		
R & M-Source of Supply Plant Structures and Improvements		
R & M-Pumping Plant Structures and Improvements	450.00	450.00
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	19,650.50	57,499.50
Repairs and Maintenance-Machinery and Equipment	70,535.72	195,200.12
Repairs and Maintenance-Transportation Equipment	122,997.36	205,632.95
Repairs and Maintenance-Furnitures and Fixtures		2,250.00
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment	131,872.00	445,811.00
R & M-Pumping Equipment		772.66
R & M-Water Treatment Equipment		111,222.00
R & M-Stores Equipment		
R & M-Communications Equipment		237.00
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment	15,910.00	19,310.00
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	13,759.00	50,109.00
Fidelity Bond Premiums		
Insurance Expenses	114,166.64	343,193.87
Income Tax Expenses		

	Current Month	Year to Date
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses	4,020.70	36,028.20
Printing and Publication Expenses	3,819.00	5,819.00
Representation Expenses	269,265.04	500,955.12
Transportation and Delivery Expenses	23,081.84	66,494.88
Rent/Lease Expenses		
Membership Dues and Contributions to Organizations	50,500.00	61,500.00
Subscription Expenses		
Donations	5,800.00	5,800.00
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	6,116.58	103,156.06
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	20,664,225.65	58,767,542.98
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	426,912.12	1,330,395.55
Bank Charges	600.00	900.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	427,512.12	1,331,295.55
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements	967.38	2,902.14
Depreciation-Infrastructure Assets	1,499,960.68	4,508,665.80
Depreciation-Buildings and Other Structures	496,286.65	1,489,283.67
Depreciation-Machinery and Equipment	217,495.86	661,656.66
Depreciation-Transportation Equipment	109,804.26	329,412.98
Depreciation-Furniture, Fixtures and Books	5,285.16	15,855.48
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	378,554.47	1,166,104.20
Amortization		
Amortization-Intangible Assets		
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Impairment Loss-Loans and Receivables		
Impairment Loss-Other Receivables		
Impairment Loss-Inventories		
Impairment Loss-Investment Property		
Impairment Loss-Property, Plant and Equipment		
Impairment Loss-Intangible Assets		
Impairment Loss-Service Concession-Intangible Assets		
Impairment Loss-Other Assets		
Losses		
Loss on Sale of Investment Property		
Loss on Sale of Property, Plant and Equipment		
Loss on Sale of Intangible Assets		
Loss on Sale of Assets		
Loss of Assets		
Discounts and Rebates		
Other Discounts	68,506.10	213,804.70
Subsidy	19,032.55	57,678.85
Rebates		
TOTAL NON-CASH EXPENSES	2,795,893.11	8,445,364.48
TOTAL EXPENSES	28,363,572.48	92,270,631.63
NET INCOME (LOSS)	5,687,649.83	18,003,724.24


Prepared by:


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4/23/25