

BALANGA WATER DISTRICT

Balanga City, Bataan

Detailed Statement of Comprehensive Income As of March 31, 2025



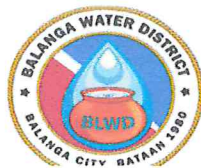
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	Current Month			YEAR-TO-DATE			2025 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Income							
Service and Business Income							
Business Income							
Metered Sales to General Customers	8,871,248.03	10,241,356.00	(1,370,107.97)	27,986,911.80	30,348,916.00	(2,362,004.20)	125,469,809.00
Interest Income-Due from Other Banks	7,069.15	4,000.00	3,069.15	7,069.15	5,000.00	2,069.15	20,000.00
Fines & Penalties-Business Income	282,254.80	307,245.00	(24,990.20)	870,295.40	910,482.00	(40,186.60)	3,764,166.00
Miscellaneous Service Revenue	88,980.00	62,700.00	26,280.00	258,280.00	190,300.00	67,980.00	715,000.00
Meter Rental	78,650.00	79,800.00	(1,150.00)	213,210.00	242,200.00	(28,990.00)	910,000.00
Other Water Revenue	53,254.25	42,750.00	10,504.25	188,664.69	129,750.00	58,914.69	487,500.00
Other Business Income-Franchise Tax	379,227.63	0.00	379,227.63	379,227.63	0.00	379,227.63	2,309,621.00
Total Business Income	9,760,683.86	10,737,851.00	-977,167.14	29,903,658.67	31,826,648.00	-1,922,989.33	133,676,096.00
Total Service and Business Income	9,760,683.86	10,737,851.00	-977,167.14	29,903,658.67	31,826,648.00	-1,922,989.33	133,676,096.00
Total Income	9,760,683.86	10,737,851.00	-977,167.14	29,903,658.67	31,826,648.00	-1,922,989.33	133,676,096.00
Expenses							
Personnel Services							
Salaries and Wages							
Salaries & Wages-Regular-Operation Supervision	89,855.00	91,163.00	1,308.00	269,565.00	273,489.00	3,924.00	1,093,956.00
Salaries & Wages-Regular-Operation Labor	186,015.25	200,018.00	14,002.75	547,451.25	600,054.00	52,602.75	2,685,552.00
Salaries & Wages-Regular-Maintenance Supervision	175,711.30	180,572.00	4,860.70	524,565.30	532,726.00	8,160.70	2,157,874.00
Salaries & Wages-Regular-Power Production Labor	96,354.12	98,552.00	2,197.88	287,285.78	295,656.00	8,370.22	1,182,624.00
Salaries & Wages-Regular-Pumping Labor	141,137.56	144,286.00	3,148.44	422,871.56	432,858.00	9,986.44	1,882,929.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	69,892.86	73,689.00	3,796.14	206,856.86	221,067.00	14,210.14	1,035,765.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	96,780.30	99,991.00	3,210.70	287,488.30	299,973.00	12,484.70	1,199,892.00
Salaries & Wages-Regular-Customer Accounts Supervision	153,238.73	241,445.00	88,206.27	458,882.73	724,335.00	265,452.27	2,897,340.00
Salaries & Wages-Regular-Customer Account Meter Reading	164,243.46	208,171.00	43,927.54	492,265.46	624,513.00	132,247.54	2,498,052.00
Salaries & Wages-Regular-Customer Records & Collection	147,977.81	173,609.00	25,631.19	441,025.81	520,827.00	79,801.19	2,234,805.00
Salaries & Wages-Regular-Administrative & General Salaries	1,047,802.01	1,128,099.00	80,296.99	3,092,110.01	3,384,297.00	292,186.99	13,878,414.00
Salaries & Wages-Casual Operation Supervision	25,586.00	25,586.00	0.00	75,645.57	76,758.00	1,112.43	307,032.00
Salaries & Wages-Casual Source of Supply Expense-Operation Labor	47,556.00	47,556.00	0.00	140,600.34	142,668.00	2,067.66	285,336.00
Salaries & Wages-Casual Pumping Labor	16,833.00	16,833.00	0.00	49,767.13	50,499.00	731.87	50,499.00
Salaries & Wages-Casual Water Treatment Expense	16,833.00	16,833.00	0.00	49,767.13	50,499.00	731.87	50,499.00
Salaries & Wages-Casual-Transmission & Distribution-Maintenance Supervision	25,586.00	25,586.00	0.00	75,645.57	76,758.00	1,112.43	307,032.00
Salaries & Wages-Casual Customer Account-Meter Reading	69,557.02	76,562.00	7,004.98	201,293.54	229,686.00	28,392.46	918,744.00
Salaries & Wages-Casual Customer Records and Collection	33,666.00	33,666.00	0.00	99,534.26	100,998.00	1,463.74	252,495.00
Salaries & Wages-Casual Admin and General Salaries	66,800.81	75,828.00	9,027.19	178,070.15	227,484.00	49,413.85	568,710.00
Total Salaries and Wages	2,671,426.23	2,958,045.00	286,618.77	7,900,691.75	8,865,145.00	964,453.25	35,487,550.00
Other Compensation							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	4,000.00	4,000.00	0.00	12,000.00	12,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	24,000.00	24,000.00	0.00	72,000.00	72,000.00	0.00	288,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	0.00	30,000.00	30,000.00	0.00	120,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Power Production Labor	6,000.00	6,000.00	0.00	18,000.00	18,000.00	0.00	72,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	10,000.00	10,000.00	0.00	30,000.00	30,000.00	0.00	120,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	8,000.00	8,000.00	0.00	24,000.00	24,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution Expense-Maintenance Supervision	6,000.00	6,000.00	0.00	18,000.00	18,000.00	0.00	72,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Supervision	4,000.00	6,000.00	2,000.00	12,000.00	18,000.00	6,000.00	72,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	20,000.00	24,000.00	4,000.00	60,000.00	72,000.00	12,000.00	288,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	12,000.00	14,000.00	2,000.00	36,000.00	42,000.00	6,000.00	168,000.00

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	Current Month			YEAR-TO-DATE			2025 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Other Bonuses & Allowances-Customer Records & Collection	0.00	0.00	0.00	0.00	0.00	0.00	161,000.00
Other Bonuses & Allowances-Administrative & General Salaries	0.00	0.00	0.00	0.00	0.00	0.00	572,000.00
Total Other Compensation	382,971.27	983,916.00	600,944.73	3,147,929.99	4,089,367.00	941,437.01	16,984,507.00
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums	302,203.63	357,737.25	55,533.62	896,991.36	1,032,423.75	135,432.39	4,252,061.00
Pag-ibig Contributions	14,998.60	16,000.00	1,001.40	44,598.60	48,000.00	3,401.40	192,000.00
Philhealth Contributions	62,546.51	69,706.00	7,159.49	185,111.83	208,892.00	23,780.17	836,246.00
Employees Compensation Insurance Premiums	7,500.00	8,000.00	500.00	22,300.00	24,000.00	1,700.00	96,000.00
Total Personnel Benefit Contributions	387,248.74	451,443.25	64,194.51	1,149,001.79	1,313,315.75	164,313.96	5,376,307.00
Other Personnel Benefits							
Terminal Leave Benefits	232,633.26	236,803.00	4,169.74	1,065,278.03	710,409.00	(354,869.03)	2,841,636.00
Other Personnel Benefits	10,000.00	10,000.00	0.00	30,000.00	20,000.00	(10,000.00)	70,000.00
Total Other Personnel Benefits	242,633.26	246,803.00	4,169.74	1,095,278.03	730,409.00	-364,869.03	2,911,636.00
Total Personnel Services	3,684,279.50	4,640,207.25	955,927.75	13,292,901.56	14,998,236.75	1,705,335.19	60,760,000.00
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses-Local	83,830.58	174,500.00	90,669.42	116,925.58	233,500.00	116,574.42	1,806,000.00
Total Travelling Expenses	83,830.58	174,500.00	90,669.42	116,925.58	233,500.00	116,574.42	1,806,000.00
Training and Scholarship Expenses							
Training Expenses	39,900.00	150,000.00	110,100.00	144,900.00	182,000.00	37,100.00	1,173,000.00
Total Training and Scholarship Expenses	39,900.00	150,000.00	110,100.00	144,900.00	182,000.00	37,100.00	1,173,000.00
Supplies and Materials Expenses							
Office Supplies Expenses	26,339.82	50,046.25	23,706.43	122,076.81	205,642.12	83,565.31	694,441.60
Accountable Forms Expenses	4,650.00	23,900.00	19,250.00	71,360.00	71,700.00	340.00	291,900.00
Fuel, Oil and Lubricants Expenses	98,832.09	136,220.00	37,387.91	271,103.20	408,660.00	137,556.80	1,672,440.00
Chemical and Filtering Supplies Expenses	0.00	60,000.00	60,000.00	8,500.00	180,000.00	171,500.00	720,000.00
Semi-Expendable Office Equipment Expenses	0.00	0.00	0.00	0.00	29,000.00	29,000.00	34,000.00
Semi-Expendable Information and Communications Technology Equipment Expenses	65,350.00	0.00	(65,350.00)	65,350.00	374,000.00	308,650.00	760,000.00
Semi-Expendable Disaster Response and Rescue Equipment Expenses	0.00	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00
Semi-Expendable-Machinery and Equipment Expenses-Other Machinery and Equipment	43,500.00	18,500.00	(25,000.00)	152,650.00	135,500.00	(17,150.00)	1,527,000.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	0.00	62,000.00	62,000.00	332,000.00
Housekeeping/Cleaning Supplies Expenses	15,491.30	9,344.80	(6,146.50)	29,858.80	37,451.09	7,592.29	145,228.36
Other Supplies & Materials Expenses	153,670.00	74,100.00	(79,570.00)	313,033.50	1,004,900.00	691,866.50	4,284,000.00
Total Supplies and Materials Expenses	407,833.21	372,111.05	-35,722.16	1,033,932.31	2,538,853.21	1,504,920.90	10,491,009.96
Utility Expenses							
Electricity Expenses	8,835.21	30,000.00	21,164.79	45,542.15	90,000.00	44,457.85	360,000.00
Total Utility Expenses	8,835.21	30,000.00	21,164.79	45,542.15	90,000.00	44,457.85	360,000.00
Communication Expenses							
Postage and Courier Services	585.00	800.00	215.00	1,132.00	2,400.00	1,268.00	9,600.00
Telephone Expenses-Mobile	25,590.00	31,400.00	5,810.00	80,280.00	94,200.00	13,920.00	376,800.00
Internet Subscription Expenses	9,520.00	20,000.00	10,480.00	28,560.00	60,000.00	31,440.00	240,000.00
Total Communication Expenses	35,695.00	52,200.00	16,505.00	109,972.00	156,600.00	46,628.00	626,400.00
Generation, Transmission and Distribution Expenses							
Generation, Transmission & Distribution Expenses (Fuel Purchased for Pumping)	13,690.00	108,500.00	94,810.00	172,049.00	325,500.00	153,451.00	1,302,000.00
Generation, Transmission & Distribution Expenses (Power Purchased for Pumping)	1,440,984.04	1,596,200.00	155,215.96	4,459,243.12	4,888,600.00	429,356.88	19,850,607.04
Generation, Transmission & Distribution Expenses (Water Treatment Operations Expenses)	19,500.00	15,000.00	(4,500.00)	45,500.00	45,000.00	(500.00)	342,000.00
Total Generation, Transmission and Distribution Expenses	1,474,174.04	1,719,700.00	245,525.96	4,676,792.12	5,259,100.00	582,307.88	21,494,607.04
Confidential, Intelligence and Extraordinary Expenses							
Extraordinary and Miscellaneous Expenses	11,300.00	11,300.00	0.00	33,900.00	33,900.00	0.00	135,600.00

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	Current Month			YEAR-TO-DATE			2025 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Total Confidential, Intelligence and Extraordinary Expenses	11,300.00	11,300.00	0.00	33,900.00	33,900.00	0.00	135,600.00
Professional Services							
Legal Services	2,850.00	2,600.00	(250.00)	9,400.00	12,300.00	2,900.00	45,200.00
Auditing Services	274,372.90	0.00	(274,372.90)	274,372.90	0.00	(274,372.90)	250,000.00
Consultancy Services	50,000.00	0.00	(50,000.00)	50,000.00	60,000.00	10,000.00	120,000.00
Other Professional Services	45,000.00	0.00	(45,000.00)	45,000.00	50,000.00	5,000.00	75,000.00
Total Professional Services	372,222.90	2,600.00	-369,622.90	378,772.90	122,300.00	-256,472.90	490,200.00
Security Services							
Environment Services	0.00	75,000.00	75,000.00	0.00	225,000.00	225,000.00	900,000.00
Security Services	79,500.00	80,000.00	500.00	198,750.00	240,000.00	41,250.00	960,000.00
Total Security Services	79,500.00	155,000.00	75,500.00	198,750.00	465,000.00	266,250.00	1,860,000.00
Repairs and Maintenance							
Repairs and Maintenance - Wells	0.00	2,000.00	2,000.00	0.00	6,000.00	6,000.00	24,000.00
Repairs & Maintenance - Reservoir & Tanks	0.00	2,000.00	2,000.00	0.00	6,000.00	6,000.00	24,000.00
Repairs & Maintenance - Transmission and Distribution	25,081.96	40,000.00	14,918.04	82,020.89	120,000.00	37,979.11	480,000.00
Repairs & Maintenance - Services	15,522.77	26,500.00	10,977.23	46,345.20	79,500.00	33,154.80	318,000.00
Repairs & Maintenance - Hydrants	0.00	5,500.00	5,500.00	0.00	16,500.00	16,500.00	66,000.00
Repairs and Maintenance-Admin Structures & Improvements	695.00	1,000.00	305.00	6,039.00	3,000.00	(3,039.00)	57,000.00
Repairs and Maintenance-Water Plants, Structures and Improvements	0.00	14,750.00	14,750.00	37,973.58	44,250.00	6,276.42	177,000.00
Repairs and Maintenance-Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Repairs and Maintenance-Information & Communication Technology Equipment	0.00	16,500.00	16,500.00	0.00	49,500.00	49,500.00	188,000.00
Repairs and Maintenance-Electrical Equipment	16,289.60	39,000.00	22,710.40	16,289.60	107,000.00	90,710.40	373,000.00
Repairs and Maintenance-Other Machinery & Equipment	41.00	85,000.00	84,959.00	55,234.44	155,000.00	99,765.56	520,000.00
Repairs and Maintenance-Motor Vehicles	32,835.00	33,500.00	665.00	117,915.00	96,600.00	(21,315.00)	474,600.00
Repairs and Maintenance-Furniture and Fixtures	0.00	2,000.00	2,000.00	0.00	6,000.00	6,000.00	24,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Information and Communication Technology)	0.00	8,000.00	8,000.00	0.00	24,000.00	24,000.00	96,000.00
Repairs and Maintenance - Semi Expendable Disaster Response and Rescue Equipment	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Other Machinery & Equipment)	235.00	12,500.00	12,265.00	2,755.00	37,500.00	34,745.00	150,000.00
Repairs and Maintenance-Semi-Expendable Furniture & Fixtures	13,200.00	4,000.00	(9,200.00)	13,200.00	22,000.00	8,800.00	88,000.00
Total Repairs and Maintenance	103,900.33	317,250.00	213,349.67	377,772.71	797,850.00	420,077.29	3,096,600.00
Taxes, Insurance Premiums and Other Fees							
Taxes, Duties and Licences	118,261.88	300.00	(117,961.88)	118,441.88	221,510.00	103,068.12	413,310.00
Taxes, Duties and Licences- Franchise Tax	316,357.20	0.00	(316,357.20)	471,645.27	199,776.00	(271,869.27)	2,509,397.00
Fidelity Bond Premiums	450.00	0.00	(450.00)	8,625.00	7,725.00	(900.00)	22,575.00
Insurance Expenses	22,974.03	0.00	(22,974.03)	68,922.09	0.00	(68,922.09)	316,500.00
Total Taxes, Insurance Premiums and Other Fees	458,043.11	300.00	-457,743.11	667,634.24	429,011.00	-238,623.24	3,261,782.00
Labor and Wages							
Labor & Wages-Job Order	50,990.63	128,700.00	77,709.37	141,419.70	414,700.00	273,280.30	1,315,600.00
Labor & Wages-Part Time	3,000.00	0.00	(3,000.00)	3,000.00	22,600.00	19,600.00	147,600.00
Total Labor and Wages	53,990.63	128,700.00	74,709.37	144,419.70	437,300.00	292,880.30	1,463,200.00
Other Maintenance and Operating Expenses							
Advertising, Promotional and Marketing Expenses	0.00	500.00	500.00	0.00	1,500.00	1,500.00	306,000.00
Representation Expenses	46,418.10	47,500.00	1,081.90	141,000.43	123,000.00	(18,000.43)	533,000.00
Rent/Lease Expenses - Rents-Equipment	19,353.60	45,000.00	25,646.40	23,749.60	45,000.00	21,250.40	191,100.00
Membership Dues and Contributions to Organizations	1,500.00	21,500.00	20,000.00	34,987.82	28,000.00	(6,987.82)	98,500.00
Subscription Expenses - Data Center Service	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Donations	10,000.00	0.00	(10,000.00)	10,000.00	0.00	(10,000.00)	50,000.00
Bank Transaction Fee	-200.00	0.00	200.00	0.00	0.00	0.00	0.00
Other Maintenance and Operating Expenses	261,275.82	495,800.00	234,524.18	340,847.70	932,400.00	591,552.30	3,949,696.00
Total Other Maintenance and Operating Expenses	338,347.52	610,300.00	271,952.48	550,585.55	1,129,900.00	579,314.45	5,136,296.00

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	Current Month			YEAR-TO-DATE			2025 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Total Maintenance and Other Operating Expenses	3,467,572.53	3,723,961.05	256,388.52	8,479,899.26	11,875,314.21	3,395,414.95	51,394,695.00
Financial Expenses							
<i>Financial Expenses</i>							
Interest Expenses-Others	46,174.00	46,174.00	0.00	139,393.00	139,393.00	0.00	541,526.00
Bank Charges	200.00	200.00	0.00	200.00	600.00	400.00	2,400.00
Total Financial Expenses	46,374.00	46,374.00	0.00	139,593.00	139,993.00	400.00	543,926.00
Total Financial Expenses	46,374.00	46,374.00	0.00	139,593.00	139,993.00	400.00	543,926.00
Non-Cash Expenses							
<i>Depreciation</i>							
Depreciation - Wells	82,448.11	0.00	(82,448.11)	247,344.33	0.00	(247,344.33)	0.00
Depreciation - Reservoir & Tanks	29,720.10	0.00	(29,720.10)	89,160.30	0.00	(89,160.30)	0.00
Depreciation - Trans. & Distribution	171,734.65	0.00	(171,734.65)	515,203.95	0.00	(515,203.95)	0.00
Depreciation-Service Connections	20,386.96	0.00	(20,386.96)	61,160.88	0.00	(61,160.88)	0.00
Depreciation-Buildings	52,204.85	0.00	(52,204.85)	156,614.55	0.00	(156,614.55)	0.00
Depreciation-Water Plant, Structures and Improvements	10,779.70	0.00	(10,779.70)	32,339.10	0.00	(32,339.10)	0.00
Depreciation-Office Equipment	3,441.00	0.00	(3,441.00)	10,323.00	0.00	(10,323.00)	0.00
Depreciation-Information and Communication Technology Equipment	9,314.56	0.00	(9,314.56)	27,944.28	0.00	(27,944.28)	0.00
Depreciation-Electrical Equipment	106,125.21	0.00	(106,125.21)	318,375.63	0.00	(318,375.63)	0.00
Depreciation-Other Machinery and Equipment	77,359.16	0.00	(77,359.16)	231,791.43	0.00	(231,791.43)	0.00
Depreciation-Motor Vehicles	59,387.86	0.00	(59,387.86)	178,163.58	0.00	(178,163.58)	0.00
Depreciation-Furniture and Fixtures	15,632.54	0.00	(15,632.54)	46,897.62	0.00	(46,897.62)	0.00
Total Depreciation	638,534.70	0.00	-638,534.70	1,915,318.65	0.00	-1,915,318.65	0.00
<i>Amortization</i>							
Amortization - Other Intangible Assets	4,109.37	0.00	(4,109.37)	12,328.11	0.00	(12,328.11)	0.00
Total Amortization	4,109.37	0.00	-4,109.37	12,328.11	0.00	-12,328.11	0.00
Total Non-Cash Expenses	642,644.07	0.00	-642,644.07	1,927,646.76	0.00	-1,927,646.76	0.00
Total Expenses	7,840,870.10	8,410,542.30	569,672.20	23,840,040.58	27,013,543.96	3,173,503.38	112,698,621.00
Net Income (Loss)	1,919,813.76	2,327,308.70	-407,494.94	6,063,618.09	4,813,104.04	1,250,514.05	20,977,475.00

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