

ANGAT WATER DISTRICT
Angat, Bulacan

Detailed Statement of Financial Position

ASSETS

As of December 31, 2025

Print Date : 01/09/2026

Current Assets

Cash and Cash Equivalent

Cash on Hand
Cash-Collecting Officers
Petty Cash

Cash in Bank-Local Currency

Cash in Bank-Local Currency, COUNTRY BANK 21-00175-7
Cash in Bank-Local Currency, LBP 0102-1089-30
Cash in Bank-Local Currency, LBP 0101-2623-40
Cash in Bank-Local Currency, LBP 0102-1147-36

	29,203.56	0.02%
	20,000.00	0.01%
	479,492.33	0.35%
	5,304,069.26	3.92%
	2,671,713.90	1.97%
	300,271.87	0.22%
Total Cash and Cash Equivalent	8,804,750.92	6.49%

Receivables

Loans & Receivables Accounts

Accounts Receivable
Accounts Receivable (Environmental Fee)
Allowance for Impairment-Accounts Receivable

Other Receivables

Receivables-Disallowances/Charges Employees
Receivables-Disallowances/Charges Board of Directors
Due from Officers and Employees (Ramil Bernardo)
Due from Officers and Employees (Nathanial Salvador)
Due from Officers and Employees (James Berbulia)
Due from Officers and Employees (Amelia Santiago)
Due from Officers and Employees (Isabelita Cruz)
Due from Officers and Employees (Mohammad Sarmiento)
Due from Officers and Employees (Michael Angelo Capistrano)
Due from Officers and Employees (Anna Karenina Carpio)
Other Receivables - CUSTOMER
Other Receivables - FARMERS 5753
Other Receivables - FARMERS 6254
Other Receivables - EC PAY

	7,813,882.52	5.78%
	299,169.19	0.22%
	(1,907,143.44)	-1.41%
	488,721.00	0.36%
	82,772.00	0.06%
	0.85	0.00%
	1.05	0.00%
	72.70	0.00%
	6.40	0.00%
	1.65	0.00%
	10.95	0.00%
	0.25	0.00%
	0.05	0.00%
	17,875.00	0.01%
	1,848,083.02	1.37%
	606,915.50	0.45%
	62,398.95	0.05%
Total Receivables	9,312,767.64	6.89%

Inventories

Inventory Held for Consumption

Office Supplies Inventory
Accountable Forms, Plates & Stickers Inventory
Chemical & Filtering Supplies Inventory
Construction Materials Inventory
Other Supplies & Materials Inventory

	46,564.14	0.03%
	281,312.05	0.21%
	375,180.00	0.28%
	1,178,528.78	0.87%
	763,694.48	0.56%
Total Inventories	2,645,279.40	1.95%

Other Assets

Prepayments

Prepaid Insurance (Hyundai Starex)
Prepaid Insurance (Kawasaki SL 8005)
Prepaid Insurance (Suzuki Cab Gray)
Prepaid Insurance (Mio 125)
Prepaid Insurance (Honda TMX2)
Prepaid Insurance (Mio Sporty)
Prepaid Insurance (Kia Carnival)
Prepaid Insurance (Office Building)
Prepaid Insurance (Pumping Stations)
Prepaid Insurance (Bonds)
Prepaid Insurance (Honda Beat 1)
Prepaid Insurance (Honda Beat 2)
Prepaid Insurance (Bonds-Septage)
Prepaid Insurance (Honda Beat Red)
Prepaid Insurance (XRM)
Prepaid Insurance (Honda Beat Red 2)

	4,342.55	0.00%
	69.64	0.00%
	48.90	0.00%
	116.06	0.00%
	23.21	0.00%
	116.06	0.00%
	4,774.88	0.00%
	4,219.47	0.00%
	8,378.84	0.01%
	2,093.75	0.00%
	162.49	0.00%
	162.49	0.00%
	18,830.70	0.01%
	116.06	0.00%
	139.27	0.00%
	65.64	0.00%

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Total Other Assets	43,664.01	0.02%
Total Current Assets	20,806,461.97	15.35%
Non-Current Assets		
Property, Plant & Equipment		
Land		
Land Improvements	5,335,744.75	3.94%
Other Land Improvements	6,017,199.76	0.00%
Accumulated Depreciation-Other Land Improvements	(2,385,894.68)	2.68%
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	88,735,730.57	0.00%
Accumulated Depreciation-Plant (UPIS)	(35,532,892.03)	39.32%
Buildings and Other Structures		
Buildings	20,013,568.13	0.00%
Accumulated Depreciation-Buildings	(6,297,541.12)	10.14%
Machinery and Equipment		
Office Equipment	1,718,817.03	0.00%
Accumulated Depreciation-Office Equipment	(1,432,766.03)	0.21%
Information & Communication Technology Equipment	899,018.56	0.00%
Accumulated Depreciation-Information & Communication Technology Equipment	(745,876.22)	0.11%
Communication Equipment	314,465.00	0.23%
Other Equipment	43,386,556.17	0.00%
Accumulated Depreciation-Other Equipment	(24,981,840.35)	13.60%
Transportation Equipment		
Motor Vehicles	9,590,330.28	0.00%
Accumulated Depreciation-Motor Vehicles	(5,026,975.86)	1.13%
Furniture, Fixtures and Books		
Furniture and Fixtures	713,754.63	0.00%
Accumulated Depreciation-Furniture & Fixtures	(384,438.87)	0.24%
Construction In Progress		
Construction in Progress-Land Improvements (Banaban Fencing)	370,140.00	0.27%
Construction in Progress-Land Improvements (Sulucan PS 8 Masonry Fence)	1,254,670.00	0.93%
Construction in Progress-Infrastructure Assets (Banaban Well)	2,398,035.45	1.77%
Construction in Progress-Infrastructure Assets (Taboc Sand Filtration)	2,904,300.00	2.15%
Construction in Progress-Infrastructure Assets (Sulucan PS 8)	142,575.00	0.11%
Construction in Progress-Infrastructure Assets (Sulucan PS 9)	79,600.00	0.06%
Construction in Progress-Infrastructure Assets (Sulucan PS 10)	82,000.00	0.06%
Construction in Progress-Buildings & Other Structures (Banaban Pump House)	210,949.00	0.16%
Total Property, Plant & Equipment	104,349,229.17	77.11%
Intangible Assets		
Intangible Assets		
Computer Software	1,314,750.00	0.97%
Accumulated Amortization-Computer Software	(803,317.68)	-0.59%
Total Intangible Assets	511,432.32	0.38%
Other Assets		
Deposits		
Guaranty Deposits	90,000.00	0.07%
Other Deposits (ENCANTO-MERALCO Meter Deposit)	36,600.00	0.03%
Other Deposits (ENCANTO-MERALCO Additional Facilities)	193,560.00	0.14%
Other Deposits (TUGATOG-MERALCO Bill Deposit)	37,370.00	0.03%
Other Deposits (TUGATOG-MERALCO Additional Facilities)	205,080.00	0.15%
Other Deposits (PULONG YANTOK-MERALCO Bill Deposit)	30,980.00	0.02%
Other Deposits (SULUCAN POLES TRANSFORMERS)	2,297,870.00	1.70%
Other Deposits (SULUCAN P.S.-MERALCO Bill Deposit)	97,920.00	0.07%
Other Deposits (SULUCAN P.S.-MERALCO Bill Deposit)	190,860.35	0.14%
Other Deposits (SULUCAN P.S.-MERALCO Additional Facilities)	41,590.00	0.03%
Other Deposits (PALTOC-MERALCO Additional Facilities)	724,764.35	0.54%
Other Deposits (PALTOC-MERALCO Bill Deposit)	30,960.00	0.03%

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Other Deposits (TUGATOG 440V-MERALCO Bill Deposit)	68,990.00	0.06%
Other Deposits (LAOG-MERALCO Bill Deposit)	12,670.00	0.02%
Other Deposits (AWD OFFICE-MERALCO Bill Deposit)	37,720.00	0.03%
Other Deposits (SULUCAN P.S. 5-MERALCO Bill Deposit)	61,870.00	0.05%
Other Deposits (SULUCAN P.S. 5-MERALCO Additional Facilities)	402,306.38	0.30%
Other Deposits (PIRE, STA. LUCIA-MERALCO Bill Deposit)	19,480.00	0.01%
Other Deposits (PIRE, STA. LUCIA-MERALCO Additional Facilities)	185,737.29	0.14%
Other Deposits (TABOC-MERALCO Additional Facilities)	1,198,534.38	0.89%
Other Deposits (TABOC-MERALCO Bill Deposit)	36,270.00	0.03%
Other Deposits (SANTO CRISTO Bill Deposit)	5,810.00	0.00%
Other Deposits (PALTOC 2 Bill Deposit)	18,740.00	0.01%
Other Assets		
Other Assets	3,611,062.24	2.67%

Total Other Assets

Total Non-Current Assets

TOTAL ASSETS

9,636,744.99	7.16%
114,497,406.48	84.65%
135,303,868.45	100.00%

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Detailed Statement of Financial Position
LIABILITIES AND EQUITY
As of December 31, 2025

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Current Liabilities

Financial Liabilities

Payables

Accounts Payable (All Certified Equipment Trading Corp.)	7,934.50	0.01 %
Accounts Payable (Water Industries Network Corp.)	119,794.48	0.09 %
Accounts Payable (Radium Engineering Supplies, Inc.)	1,098,850.00	0.81 %
Accounts Payable (PUMP ASIA INDUSTRIAL CO)	855,796.00	0.63 %
Accounts Payable (Erano)	2,106.56	0.00 %
Accounts Payable (Excel Worldwide Marketing Corporation)	19,860.00	0.01 %
Accounts Payable (CHEM FLOW INNOVATIVE SOLUTIONS INC.)	813,000.00	0.60 %
Accounts Payable (AMEER DIAGNOSTIC LABORATORY)	35,196.43	0.03 %
Accounts Payable (RHODORA DUMLAO)	1,157.15	0.00 %
Accounts Payable (EMELITA LALIC)	3,500.00	0.00 %
Accounts Payable (RYAN LOUISE FRANCISCO)	2,750.00	0.00 %
Accounts Payable (LEONOR SARMIENTO)	3,690.26	0.00 %
Accounts Payable (HDR PLASTIC MANUFACTURING CORP.)	17,850.00	0.01 %
Accounts Payable (IVANKA TRADING)	293,180.54	0.22 %
Total Financial Liabilities	3,274,665.92	2.41 %

Inter-Agency Payables

Other Payables

Due to BIR-Withholding Tax on Compensation	85,064.64	0.06 %
Due to BIR-Withholding tax on Franchise - 2%	423,031.79	0.31 %
Due to BIR-Withholding tax on Suppliers (Expanded Withholding Tax)	67,316.41	0.05 %
Due to BIR-Withholding tax on Suppliers(Government Money Payment-Percentage Tax	161,526.01	0.12 %
Due to GSIS-Accounts Payable	117,235.35	0.09 %
Due to GSIS-ECC	4,600.00	0.00 %
Due to GSIS-Policy Loan	4,518.30	0.00 %
Due to GSIS-Emergency Loan	19,001.90	0.01 %
Due to GSIS-Life & Retirement Premium	156,313.80	0.12 %
Due to GSIS - MPL	124,410.07	0.09 %
Due to GSIS - CPL	41,300.07	0.03 %
Due to GSIS - MPL Lite	34,862.48	0.04 %
Due to Pag-ibig	9,200.00	0.02 %
Due to PAG-IBIG-Premium	9,200.00	0.02 %
Due to PAG-IBIG-Multi purpose Loan	16,727.24	0.01 %
Due to PAG-IBIG-Calamity Loan	3,445.32	0.00 %
Due to Pag-ibig- MP2	48,000.00	0.04 %
Due to Philhealth	33,115.28	0.02 %
Due to Philhealth Premium	33,115.47	0.02 %
Total Inter-Agency Payables	1,391,984.13	1.05 %

Other Payables

Other Payables

Other Payables

Other Payables	1,335.00	0.00 %
Total Other Payables	1,335.00	0.00 %
Total Current Liabilities	4,667,985.05	3.46 %

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable (LWUA 4 2890)

Total Financial Liabilities

Provisions

Leave Benefits Payable

Loans Payable (LWUA 4 2890)	3,329,793.13	2.46 %
Total Financial Liabilities	3,329,793.13	2.46 %
Total Provisions	9,504,524.60	7.02 %
Total Non-Current Liabilities	12,834,317.73	9.48 %

Equity

Government Equity

Government Equity

Total Equity

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Net Income (Loss)

Government Equity	217,052.24	0.16 %
Total Equity	217,052.24	0.16 %
Retained Earnings/(Deficit)	117,268,540.34	86.67 %
Total Retained Earnings/(Deficit)	117,584,513.43	86.90 %
Total Equity	117,801,565.67	87.06 %

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LIABILITIES AND EQUITY
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TOTAL LIABILITIES AND EQUITY

135,303,868.45

100.00%

Prepared by :


RHEME BLANCA S. IGNACIO
DIVISION MANAGER B

Approved By :


ARTURO S. TORRES
GENERAL MANAGER