



METRO COTABATO WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
For the Month Ended September 30, 2025

	CURRENT MONTH	YEAR TO DATE
REVENUE		
Service and Business Income	33,495,413.00	299,768,394.11
Assistance and Subsidy	-	-
Gains	-	-
Other Non-Operating Income	166,918.26	1,986,764.11
TOTAL REVENUES	<u>33,662,331.26</u>	<u>301,755,158.22</u>
 Less: CURRENT OPERATING EXPENSES		
Personnel Services	10,858,424.52	102,978,662.17
Maintenance and Other Operating Expenses	14,817,146.15	120,003,043.02
Financial Expenses	13,249.16	118,201.28
Non-Cash Expenses	2,618,530.47	23,483,970.48
TOTAL CURRENT OPERATING EXPENSES	<u>28,307,350.30</u>	<u>246,583,876.95</u>
 SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	<u>5,354,980.96</u>	<u>55,171,281.27</u>
 Gains		-
Losses		-
 SURPLUS (DEFICIT) FOR THE PERIOD	<u><u>5,354,980.96</u></u>	<u><u>55,171,281.27</u></u>

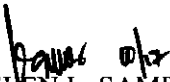
Prepared By:


MARIA THERESA M. NALAM
Accounts Specialist
September 16, 2025

Checked by:


AMILYN K. PANDA, CPA
Division Manager A
General Acctg. & Payroll Division

Verified by:


HELEN L. SAMPIANO
Department Manager A
Finance Services Department

METRO COTABATO WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As of September 2025

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents and International Reserves	137,462,280.43
Receivables	39,601,042.83
Inventories	22,339,405.68
Other Assets	13,691,525.06

TOTAL CURRENT ASSETS 213,094,254.00

NON CURRENT ASSETS

Investments	50,860,928.75
Property, Plant and Equipment	573,129,892.04
Intangible Assets	7,057,641.47
Other Assets	133,490,882.35

TOTAL NON CURRENT ASSETS 764,539,344.61

TOTAL ASSETS 977,633,598.61

LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	7,503,185.24
Inter-Agency Payables	118,146.58
Intra-Agency Payables	-
Other Payables	14,582,116.50
Provisions	-

TOTAL CURRENT LIABILITIES 22,203,448.32

NON CURRENT LIABILITIES

Financial Liabilities	-
Trust Liabilities	61,256,157.53
Provisions	19,373,469.64

TOTAL NON CURRENT LIABILITIES 80,629,627.17

TOTAL LIABILITIES 102,833,075.49


TOTAL ASSETS LESS TOTAL LIABILITIES 874,800,523.12

NET ASSETS / EQUITY


Government Equity	28,101,848.48
Retained Earnings/(Deficit)	846,698,674.64

TOTAL NET ASSETS / EQUITY 874,800,523.12


Prepared by:


MARIA THERESITA M. NALAM
Accounts Specialist
September 16, 2025

Checked by:


AMILYN R. PANDA, CPA
Division Manager
General Acctg. & Payroll Division


Verified by:


HELEN L. SAMPIANO
Department Manager A

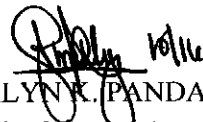
METRO COTABATO WATER DISTRICT
STATEMENT OF CHANGES IN NET ASSET/EQUITY
For the Month Ended September 30, 2025

BALANCE AT SEPTEMBER 1	829,959,498.54
Additions (Deductions):	
Changes in accounting policy	
Prior period errors/adjustments	(10,330,256.69)
Other adjustments	
RESTATED BALANCE	819,629,241.85
Additions (Deductions):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus (Deficit) for the period	55,171,281.27
Adjustment of net revenue recognized directly in net assets/equity	
Local Government Donated Capital	
BALANCE AT SEPTEMBER 30	874,800,523.12


Prepared by:


MARIA THERESA M. NALAM
Accounts Specialist
September 16, 2025

Checked by:


AMILYN K. PANDA, CPA
Division Manager A
General Acctg. & Payroll Division

Verified by:


HELEN H. SAMPIANO
Department Manager A
Finance Services Department

METRO COTABATO WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
As of September 30, 2025

	CURRENT MONTH	YEAR TO DATE
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Revenue/Income	33,993,741.04	284,642,013.16
Collection of Receivables	58,776.85	544,866.84
Trust Receipts	899,085.65	8,233,196.09
Other Receipts	891,222.68	9,771,861.14
Total Cash Inflows	35,842,826.22	303,191,937.23
Adjustments	9,000.00	30,995.74
Adjusted Cash Inflows	35,851,826.22	303,222,932.97
Cash Outflows		
Payment of Expenses	16,127,944.46	160,495,667.92
Purchase of Inventories	2,893,546.70	15,969,888.45
Grant of Cash Advances	713,732.97	11,447,142.33
Prepayments	53,772.54	300,905.70
Payment Deposits	-	33,185.00
Payment of Accounts Payable	940,423.11	7,731,544.13
Remittance of Personnel Benefit Contributions and Mandatory Deductions	4,201,007.37	43,132,165.20
Other Disbursements	242,989.71	1,998,236.20
Total Cash Outflows	25,173,416.86	241,108,734.93
Adjustments	4,010.00	158,691.32
Adjusted Cash Outflows	25,177,426.86	241,267,426.25
Net Cash Provided by (Used in) Operating Activities	10,674,399.36	61,955,506.72
Cash Flows From Investing Activities		
Cash Inflows		
Proceeds from Sale/Disposal of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Receipts of Interest Earned	13,230.94	1,844,752.96
Receipts from Cash Dividends	-	-
Proceeds from Matured Investments/Redemption of Long Term Investments/Return on Investments	-	-
Proceeds from matured investments	-	311,287,980.42
Proceeds from terminated treasury bills	-	-
Sale of Investments	-	-
Receipts from LWUA Assistance	-	-
Total Cash Inflows	13,230.94	313,132,733.38
Adjustments	20,715,815.40	71,767,051.68
Adjusted Cash Inflows	20,729,046.34	384,899,785.06
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property obligated in prior year	-	-
Purchase/Construction of Property, Plant and Equipment	6,571,819.76	29,372,216.14
Purchase/Acquisition of Investments	-	311,285,093.33
Purchase of Bearer Biological Assets	-	-
Purchase of Consumable Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
Total Cash Outflows	6,571,819.76	340,657,309.47
Adjustments	7,193,612.61	79,009,605.20
Reclassification from Time Deposit to Restricted Fund	-	-

METRO COTABATO WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
As of September 30, 2025

	CURRENT MONTH	YEAR TO DATE
Purchase of materials (other deferred credits)	-	-
Bank Charges	-	-
Fund Transfer for Reserves	3,026,582.75	11,041,151.36
Fund Transfer for operational use of the District	3,000,000.00	34,200,000.00
Fund Transfer to fund employees earned leaves	-	9,287,287.19
Fund Transfer for Contingency Fund	1,000,000.00	8,000,000.00
Fund Transfer for Guaranty Deposit	167,029.86	1,881,166.65
Fund Transfer for E-GOV Payment	-	3,600,000.00
Fund Transfer for Septage Management Program	-	11,000,000.00
Adjusted Cash Outflows	13,765,432.37	419,666,914.67
Net Cash Provided by (Used in) Investing Activities	6,963,613.97	(34,767,129.61)
Cash Flows From Financing Activities		
Cash Inflows		
Proceeds from Domestic and Foreign Loans		-
Proceeds from issuance of notes payable		-
Proceeds from domestic loans		-
Proceeds from foreign loans		-
Total Cash Inflows	-	-
Adjustments		-
Adjusted Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities		-
Payment of domestic loans		-
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptances Payable		-
Payment for Reacquisition of Capital Stock and Other Equity Securities		-
Payment of Interest on Loans and Other Financial Charges	-	-
Payment of Cash Dividends	-	-
Total Cash Outflows	-	-
Adjustments (Please specify)		-
Adjusted Cash Outflows	-	-
Net Cash Provided by (Used in) Financing Activities	-	-
Increase (Decrease) in Cash and Cash Equivalents	17,638,013.33	27,188,377.11
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
Cash and Cash Equivalents, September 01	119,824,267.10	110,273,903.32
Cash and Cash Equivalents, September 30	137,462,280.43	137,462,280.43

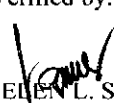
Prepared by:


MARIA THERESA M. NALAM
Accounts Specialist
September 22, 2025

Checked by:


AMILYN K. PANDA, CPA
Division Manager A
General Acctg. & Payroll Division

Verified by:


HELEN L. SAMPIANO
Dept. Manager A - Finance Services Department