

LOCAL WATER UTILITIES ADMINISTRATION
2009 Water District Industry Average

SMALL AVERAGE MEDIUM BIG LARGE VERY LARGE OVER ALL

PROFITABILITY

Net Income / Operating Revenues	%	6	8	9	11	10	10	8
Interest Expense / Operating Revenues	%	17	12	13	9	11	18	14
Internal Cash Ratio	%	34	29	32	30	33	37	32
Debt Service Ratio	P	1.93 : 1	4.99 : 1	3.49 : 1	5.91 : 1	4.67 : 1	8.81 : 1	4.00 : 1
Debt Service	P	1,654,313	2,814,615	4,209,447	7,563,983	39,936,539	19,666,740	6,088,445
Net Income / Net UPIS	%	5	8	11	10	7	10	8
Return on Fixed Assets	%	3	9	9	9	6	8	6
Net Income / Month	P	55,738	199,942	271,295	788,588	1,552,783	6,720,801	615,831

COST CONTROL

Operating Ratio	%	78	80	73	79	80	72	77
Operating Expense / Month	P	458,246	1,140,748	1,703,252	4,259,994	13,223,378	30,458,282	3,431,918
Operating Expense / Connection / Month	P	317	354	304	358	446	402	338
Operating Expense / Cubic Meters Billed	P	23	22	16	24	19	16	21
Admin & Gen. Expense/ Connection / Month	P	161	158	154	149	164	154	157
Admin & Gen. Expense/ Operating Expense	%	54	46	55	44	37	41	50
Maintenance Expense / Operating Expense	%	6	7	8	11	9	10	8
Other Operations & Maintenance Expense	P	2,134,096	5,899,251	8,467,315	19,404,904	65,028,482	113,625,590	15,018,304

MARKETING EFFORT

Average Active Service Connection	No.	1,505	3,278	5,539	11,951	29,961	72,202	8,923
Operating Revenues / Month	P	614,998	1,492,174	2,365,992	5,505,270	16,895,713	41,401,367	4,554,442
Operating Revenues / Connection / Month	P	317	354	304	358	446	402	338
Operating Revenues / Cubic Meters Billed	P	28	28	22	31	24	23	27
Cubic Meters Billed / Connection / Month	M3	16	17	19	20	24	25	18
Cubic Meters Billed / Month	M3	24,952	56,927	108,907	248,680	739,354	1,969,211	206,646
Monthly Billing per Connection	P	450	412	413	442	528	551	445
Peso Billing per Cubic Meters Billed	P	30	25	22	30	22	23	27

COLLECTION EFFORT

Average Collection Period	Days	84	96	37	31	44	51	64
On - Time Payment	%	57	63	61	60	60	63	59
Collection Efficiency	%	90	91	93	94	99	94	92
Collection Ratio	%	82	85	90	89	92	100	87
Peso Collection - Current Year's Sales	P	6,445,313	15,048,785	25,780,586	60,990,175	183,528,938	457,477,224	49,799,315
Peso Collection - Previous Year's Sales	P	1,514,502	1,010,009	1,369,026	2,348,868	5,349,017	14,416,232	2,336,047

FINANCIAL POSITION

Total Debt / Total Assets	%	84	52	48	42	50	55	63
Loans Payable / Fixed Assets	%	99	61	50	46	175	35	77
Total Debt / (Total Debts +Total Equity)	%	84	51	48	43	50	55	62
Current Ratio		12.43 : 1	9.74 : 1	8.97 : 1	5.55 : 1	6.13 : 1	2.83 : 1	9 : 1
Net Income / Total Assets	%	2	4	5	6	4	4	4
Long Term Debt / Total Equity	%	266	350	153	120	177	156	221

PRODUCTION EFFICIENCY

Metered Service Connection	No.	1,510	3,301	5,567	11,934	29,877	72,232	8,927
Non - Revenue Water	%	27	28	25	26	29	30	27
Production Capacity Utilized	%	62	69	73	86	75	80	71
Pumping Expense / Cubic Meters Produced	P	2.46	3.08	1.70	2.42	3.40	1.77	2.42
Treatment Exp / Cubic Meters Produced	P	0.15	0.38	0.23	0.26	0.51	0.38	0.24
Fuel Purchased for Pumping / Cubic Meters Produced	P	1.86	2.36	1.80	2.07	2.14	1.41	1.95
Total Production Exp / Cubic Meters Billed	P	2.43	3.69	2.36	3.03	4.19	2.84	2.80
Total Production Exp / Connection / Month	P	50	94	61	88	140	106	72
Total Production Exp / Operating Expense	%	15	24	21	24	32	25	20
Cubic Meters Produced	M3	465,863	981,235	1,749,739	4,429,225	12,506,826	33,125,490	3,533,846

PERSONNEL MANAGEMENT

Average No. Of Employees	No.	13	22	41	68	167	355	52
Active Service Connection / Employee	No.	119	159	169	169	180	186	149
Average Payroll / Employee / Month	P	11,568	15,869	13,116	16,279	15,067	20,948	13,871
Average Payroll / Operating Expense	%	34	30	30	29	20	28	31

No. of Sample WDs in this Industry Average	57	18	24	26	7	6	138
No. of Operational WDs in each category as of Dec. 31, 2009	281	49	67	60	21	9	487c/
Percentage of Sample WDs	20%	37%	36%	43%	33%	67%	28%

Note:

- Includes one extreme figure, which if removed in the computation would result into an improved average collection effort of 78 days.
- Includes one extreme figure, which if excluded would result into a higher average collection effort of 45 days.
- Excludes 26 Operational WDs which are not yet categorized to date.

fn: 2009 Industry Average Summary Table/ Desktop