

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**BALANCE SHEET**  
As of December 31, 2014

**ASSETS AND OTHER DEBITS**

		<u>Amount</u>
<b>Cash</b>		
102 Cash- Collecting Officer	P	-
104 Petty Cash Fund		-
107 Cash in Bank- PNB Oper Fund		3,390,776.53
108 Cash in Bank- PNB Luzuriaga		225,000.00
<b>Receivable Accounts</b>		
111 Accounts Receivable	P	163,650.66
<b>Other Receivables</b>		
{ 149-A Other Receivables/Materials		1,334.54
<b>Inventories</b>		
151 Office Supplies Inventory	P	18,070.59
157 Fuel, Oil and Lubricants		1,517.78
159 Maintenance Supplies Inventory		0.00
168 Construction Materials Inventory		-
<b>Other Inventories</b>		
169-01 Meters		33,010.00
169-02 Service Connection Materials		18,476.60
169-03 Trans/Dist. Pipes and Fittings		454,267.87
<b>Prepayments, Deposits and Deferred Charges</b>		
189 Other Deferred Charges		13,045.44
189-01 Prelim. Survey & Investigation Charges		-
<b>TOTAL CURRENT ASSETS</b>	P	<u>4,319,150.01</u>
<b>Property, Plant and Equipment</b>		
203 Plant (UPIS)		
203-08 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		19,090,221.07
203-11 Services		721,772.95
203-12 Meters		510,680.00
203-14 Hydrants		97,180.75
<b>Equipment and Machinery</b>		
207 Office Equipment	P	46,571.00
207-01 IT Equipment		208,252.88
208 Laboratory Equipment		1,588.00
214 Land Transport Equipment		90,110.00
225-05 Communications Equipment		10,268.00
225-06 Power Operated Equipment		65,000.00
225-07 Tools, Shop and Garage Equipment		6,599.75
226 Furniture and Fixtures		44,188.65
<b>TOTAL PROPERTY PLANT &amp; EQUIPMENT</b>	P	<u>21,454,481.54</u>

**Other Assets****TOTAL OTHER ASSETS**P                   -**Asset Contra Accounts**

303	Accumulated Depreciation- Plant	1,403,520.29
307	Accumulated Depreciation- Office Equipment	55,565.83
308	Accumulated Depreciation- Laboratory Equipment	108.00
314	Accumulated Depreciation - Land Transport Equipment	17,231.00
325	Accumulated Depreciaton- Other Machinery and Equipment	13,401.00
326	Accumulated Depreciation- Furniture and Fixtures	10,951.00
329	Accumulated Depreciation - Communication Equipment	1,309.00

**TOTAL CONTRA ACCOUNTS**P           1,502,086.12**TOTAL ASSETS AND OTHER DEBITS**P           24,271,545.43**LIABILITIES AND EQUITY****Payable Accounts**

401 Accounts Payable

P                   -**Inter-Agency Payables**

412 Due to BIR, etc.

P 15,805.16

413 Due to Government Owned and/or Controlled Corporation

414 Due to Local Government Units (in-Lieu Share, etc.)

(1,337.50)

**TOTAL CURRENT LIABILITIES**P           14,467.66**Loans/ Lease Payable**

433 Loans Payable

P           7,370,437.17**TOTAL LONG TERM DEBTS**P           7,370,437.17**Deferred Credits**

459 Other Deferred Credits

**TOTAL DEFERRED CHARGES**P                   -**Equity**

481 Retained Earnings

481-01 Balance Transferred from Income Accounts

2,988,735.20

481-02 Prior Period Adjustments to Retained Earnings

13,456,105.23

481-03 Add: NET INCOME YEAR TO DATE

          441,800.17**TOTAL EQUITY**P           16,886,640.60**TOTAL LIABILITIES AND EQUITY**P           24,271,545.43

Prepared by:

**CRISANTO MONDIA JR**

Acctg. Processor/Bookkeeper

Noted by:

**AMADOR G. GEROY**

General Manager

Republic of the Philippines  
PULUPANDAN WATER DISTRICT

**CASH FLOW STATEMENT**  
For the Period Ending December 31, 2014

	<u>CM</u>	<u>Y-T-D</u>
<b><u>Cash Flows from Operating Activities</u></b>		
<b>Cash Inflows:</b>		
Collection of Water Bills		
Current	P 435,338.23	P 5,974,528.15
CY-Arrears	219,753.01	1,428,737.83
PY-Arrears	624.00	52,011.24
Subtotal	655,715.24	7,455,277.22
Total collections on Water Sales	655,715.24	7,455,277.22
Collection of Tapping Fee	24,700.00	309,000.00
Collection of Reconnection Fee	3,000.00	23,800.00
Collection of Transfer fees	-	500.00
Collection of Penalty/Charges	-	-
Collection of Materials	6,108.24	67,639.64
Sub-total	689,523.48	7,856,216.86
Other Income	-	0.13
Cash Deposit From Petty Cash Fund	5,000.00	5,000.00
Interest Income(PNB-Amelia Branch)	902.17	3,514.22
<b>Total Cash Inflows</b>	<b>P 695,425.65</b>	<b>P 7,864,731.21</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	97,750.00	1,058,052.60
Payroll- ADCOM/PERA	6,000.00	72,000.00
Payroll- Year End Bonus/other Bonuses	68,375.00	116,750.00
Purchased Water	329,760.00	3,705,324.00
Pag-ibig/Philhealth/GSIS	7,915.00	89,040.00
Other Operation and Maint. Expenses	114,171.99	467,616.02
Repairs & Maintenance	26,147.36	150,490.76
Purchase of office supplies inventory	-	60,375.35
Payment to Supplier	24,832.24	574,326.87
Payment for Maintenance supplies inventory	-	7,342.97
Taxes	30,507.32	312,639.26
Bank Charges	-	700.00
Payment to LWUA	51,489.00	617,868.00
Purchased of Office Equipment	-	39,296.68
Purchased of Tools	-	3,511.24
Purchased of 1 unit chlorine Test	-	1,502.93
Purchased of Furniture & Fixture	-	6,199.11
<b>Total Cash Outflows</b>	<b>756,747.91</b>	<b>7,283,035.79</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P (61,322.26)</b>	<b>P 581,695.42</b>

**Cash Flows from Investing Activities:**

Cash Inflows:		
Total Cash Inflows	P _____	P _____
Cash Outflows:		
Total Cash Outflows	_____	_____
Total Cash Provided (Used) by Investing Activities	P _____	P _____

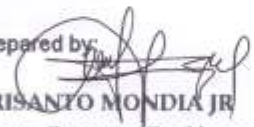
**Cash Flows from Financing Activities**

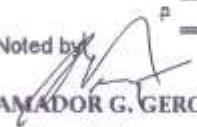
Cash Inflows:		
Total Cash Inflows	_____	_____
Cash Outflows:		
Total Cash Outflows	_____	_____
Total Cash Provided (used) by Financing Activities	_____	_____

<b>TOTAL CASH INFLOWS</b>	P <u>695,425.65</u>	P <u>7,864,731.21</u>
<b>TOTAL CASH OUTFLOWS</b>	<u>756,747.91</u>	<u>7,293,035.79</u>
<b>NET CASH INFLOWS</b>	<u>(61,322.26)</u>	<u>581,695.42</u>
Cash Provided by Operating, Investing and Financing Activities	<u>(61,322.26)</u>	<u>581,695.42</u>
Add: Cash and Cash Equivalents - Beginning	<u>3,677,098.79</u>	<u>3,034,081.11</u>
Cash and Cash Equivalents, Ending	P <u><u>3,615,776.53</u></u>	P <u><u>3,615,776.53</u></u>

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer	-	P -
Cash in Bank -PNB-Amelia Oper. Fund	P 3,390,776.53	-
Cash in Bank -PNB-Luzuriaga - Reserves	225,000.00	-
		<u>3,615,776.53</u>
		P <u><u>3,615,776.53</u></u>

Prepared by:   
**CRISANTO MONDIA JR**  
Acctg. Processor/Bookkeeper

Noted by:   
**AMADOR G. GEROY**  
General Manager



Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period December 31, 2014

	<u>CURRENT</u>		<u>YTD</u>	
	Actual		Actual	
	Amount		Amount	
<b>Business and Service Income</b>				
576 Gen. Trans and Distr Income (Water Sales)				
576-01 Metered Sales	P	576,186.39	P	7,282,046.42
576-08 Other Sales or Services		608.01		8,669.53
612 Interest Income		902.17		3,514.22
618-01 Miscellaneous Service Revenue		3,300.00		24,600.00
618-04 Other Water Revenue		21,600.00		304,800.00
619-01 Penalty Charges		17,120.78		142,006.50
659 Other Income		-		0.13
<b>TOTAL GROSS INCOME</b>	<b>P</b>	<b>619,717.35</b>	<b>P</b>	<b>7,765,636.80</b>
<b>LESS: EXPENSES</b>				
<b>OPERATION EXPENSES</b>				
706 Salaries and Wages – Others		97,750.00		1,219,032.50
707 Personnel Economic Relief Allowance (PERA)		1,500.00		18,000.00
708 Additional Compensation (ADCOM)		4,500.00		54,000.00
710 Representation Allowance		5,000.00		60,000.00
711 Transportation Allowance		5,000.00		60,000.00
712 Clothing and Uniform Allowance		-		20,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)		89,600.00		143,100.00
714 Year End Bonus		38,375.00		76,750.00
719 Other Bonuses and Allowances		30,000.00		40,000.00
721 Life and Retirement Insurance Contributions		3,240.00		35,640.00
722 PAG-IBIG Contributions		300.00		3,600.00
723 PHILHEALTH Contributions		337.50		4,050.00
724 ECC Contributions		270.00		2,970.00
751 Office Supplies Expense		8,707.70		95,627.21
757 Fuel, Oil and Lubricants Expenses		2,397.30		23,776.42
759 Maintenance Supplies Expenses		281.00		4,961.60
766 Travel Expenses		2,441.00		26,413.00
767 Training and Scholarship Expenses		-		33,000.00
768 Water		260.00		3,120.00
772 Postage and Deliveries		515.00		3,515.00
773 Telephone Expenses- Landline		1,104.08		14,256.65
775 Internet Expenses		999.00		11,502.40
777 Printing Expenses		132.50		31,561.00
779 Taxes, Duties and Licenses		12,188.12		137,830.98
782 Representation Expenses		23,005.00		55,943.50
792-02 Purchased Water		329,760.00		3,705,324.00
795 Extraordinary and Miscellaneous Expenses		583.00		11,001.30
842 Legal Services		200.00		10,310.00
848 Computer Data Processing Services		-		21,400.00
<b>TOTAL OPERATION EXPENSES</b>	<b>P</b>	<b>658,846.20</b>	<b>P</b>	<b>5,926,685.56</b>

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803-09	Maintenance of Transmission and Distribution Mains	29,112.00	196,233.09
803-11	Maintenance of Services	4,967.00	35,614.18
804	Repairs and Maintenance - Buildings and Other Structures	-	6,595.00
807	Repairs and Maintenance - Office Equipment/ IT Equipment	450.00	3,200.00
814	Repairs and Maintenance - Land Transport Equipment	-	2,565.00
825-06	Power Operated Equipment	-	780.00
825-07	Tools, Shop and Garage Equipment	-	1,920.00
826	Repairs and Maintenance - Furniture and Fixtures	-	9,922.80

TOTAL MAINTENANCE EXPENSES P 34,529.00 P 256,830.07

TOTAL OPERATION & MAINTENANCE EXPENSES P 693,375.20 P 6,183,515.63

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	46,733.00	536,841.00
907	Depreciation - Office Equipment	2,580.00	24,680.00
908	Depreciation - Laboratory Equipment	12.00	108.00
914	Depreciation - Land Transport Equipment	897.00	10,764.00
925	Depreciation - Other Machinery and Equipment	457.00	5,400.00
926	Depreciation - Furniture and Fixtures	365.00	4,087.00
929	Depreciation - Communication Equipment	77.00	924.00

TOTAL DEPRECIATION EXPENSES P 51,121.00 P 582,804.00

TOTAL OPERATION EXPENSES 744,496.20 6,766,319.63

NET UTILITY INCOME P (124,778.85) P 999,317.17

Financial Expenses (Administrative Expenses)

991	Bank Charges	-	700.00
996	Interest Expenses	46,358.00	556,817.00
997	Loan Penalty Expenses	-	-

TOTAL OTHER INCOME & EXPENSES P 46,358.00 P 557,517.00

NET INCOME (LOSS)

P (171,136.85) P 441,800.17

Prepared by 

CRISANTO MONDIA JR

Acctg. Processor/Bookkeeper

Noted by 

AMADOR G. GEROY

General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
Pulupandan, Negros Occidental

**MONTHLY DATA SHEET**

For the Month of December, 2014

**I. SERVICE CONNECTION DATA**

1.1 Total Services	: 1,497	1.6 Changes:	
1.2 Total Active	: 1,374	New	: 9
1.3 Total Metered	: 1,374	Reconnected	: 5
1.4 Total Billed	: 1,374	Disconnected	: 3
1.5 Population Served	: 8,982	1.7 Customers in Arrears	: 212
		Number	

**II. PRESENT WATER RATES:**      Effective

LWUA Approved? Yes ( ) No ( )      Date Approved:      Sept. 27, 2012

	No. of Conn's	Min. Charge	Commodity Charge				
			0-10	11-20	21-30	31-41	41-up
Domestic/Government	: 1,349	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm'l/Industrial	: 8	520.00	54.50	57.50	61.50	66.50	
Commercial A	: 5	455.00	47.69	50.31	53.81	58.19	
Commercial B	: 12	390.00	40.88	43.12	46.12	49.88	
Commercial C	:	325.00	34.06	35.94	38.44	41.56	

**III. BILLING & COLLECTIONS DATA**

<b>3.1 BILLINGS (Water Sales)</b>		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	: P	576,186.41		P 7,282,046.44
b. Current (Flat Rate)	:			
c. Penny Charges	:	17,120.78		142,006.50
Total		P 593,307.19		P 7,424,052.94
<b>3.2 COLLECTIONS (Water Sales)</b>				
a. Current Accounts	: P	435,338.23		P 5,974,528.15
b. Arrears (CY)	:	219,753.01		1,428,737.83
c. Arrears (PY)	:	624.00		52,011.24
Total		P 655,715.24		P 7,455,277.22
<b>3.3 ON-TIME-PAID : This Month</b>	=	(3.2a) ----- (3.1a) + (3.1b)	× 100	= 75.56 %
<b>COLLECTION EFFICIENCY, YTD</b>	=	(3.2a) + (3.2b) ----- (3.1 Total)	× 100	= 99.72 %
<b>COLLECTION RATIO, YTD</b>	=	(3.2 Total) ----- (3.4)+(3.1T)	× 100	= 97.85 %
<b>3.4 Account Receivables - Beginning of the year</b>		P 194,874.97		P 194,874.97

**IV FINANCIAL DATA**

**4.1 REVENUE**

	This Month	Year-To-Date
a) Operating	P 616,080.18	P 7,759,387.45
b) Non-Operating	902.17	3,514.35
<b>Total</b>	<b>P 616,982.35</b>	<b>P 7,762,901.80</b>

**4.2 EXPENSES**

	This Month	Year-To-Date
a) Salaries & Wages	P 97,750.00	P 1,219,032.50
b) Pumping Cost (F & O)	-	
c) Chemicals ( Treatment)	-	
d) Other O & M Expenses	265,865.20	1,259,082.73
e) Depreciation Expenses	51,121.00	582,804.00
f) Interest Expenses	46,358.00	556,839.00
g) Others (Purchased Water)	329,760.00	3,705,324.00
<b>Total</b>	<b>P 790,854.20</b>	<b>P 7,323,082.23</b>

**4.3 NET INCOME (LOSS)**

P (173,871.85)	P 439,042.57
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**4.4 CASH FLOW REPORT**

	This Month	Year-To-Date
a) Receipts	P 695,425.65	P 7,864,731.21
b) Disbursements	756,747.91	7,283,035.79
c) Net Receipts (Disbursements)	(61,322.26)	581,695.42
d) Cash Balance (Beginning)	3,677,098.79	3,034,081.11
e) <b>Cash Balance (End)</b>	<b>P 3,615,776.53</b>	<b>P 3,615,776.53</b>

**4.5 MISCELLANEOUS FINANCIAL DATA**

a) Loan Funds (T)	P _____	c. Inventories	-	P 491,591.24
1. Cash in Bank	P _____	d). A/R- Cust	-	P 163,651.41
2. Cash on Hand	P _____	e). Cust. Deposit	-	P _____
b) WD Funds	P _____	f). Loans Payable	-	P 7,374,626.17
1. Cash in Bank	P 3,390,776.53	g). Payable to Supplier	-	P _____
2. Cash on Hand	P _____	h). Total Debt Service (LWUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P _____			
5. Special Deposits	P 225,000.00			

**V. WATER PRODUCTION DATA**

5.1	Source of Supply	Number	Total Rated Capacity	Basis of Data
a)	Wells	0	m <sup>3</sup> /month	lps
b)	Springs	0		
c)	Surface	0		
d)	Purchased Water (BACTWAD)	27,480	Flowmeter	
e)	<b>Total</b>	<b>0</b>	<b>27,480 m<sup>3</sup>/month</b>	<b>lps</b>



5.2 WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u>
a) Pumped			Production Meter
b) Gravity			
c) Purchased Water (Baciwad)	<u>27,480</u>	<u>308,597</u>	flow meter
d) Total	<u>27,480</u>	<u>308,597</u>	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			ltrs
b) Total fuel cost for pumping	P		
c) Other energy cost for pumping	P		
d) Total pumping hours (Motor Drive)			hrs
e) Total pumping hours (Engine Drive)			hrs
f) Total gas chlorine consumed			kgs
g) Total powder chlorine consumed			kgs
h) Total chlorine cost	P		
i) Total cost of other chemicals	P		

5.4 ACCOUNTED WATER USE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Metered Billed	19,330	266,787
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	19,330	266,787
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>19,330</u>	<u>266,787</u>

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	14
b) Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 70 %
d) Revenue Productin	$\frac{5.4c}{5.2c} \times 100$	= 70 %

VI MISCELLANEOUS DATA

6.1 Employees	a Total	8	Regular	—	Casual/JO	8
	b No. of connection/employee					142
	c Average monthly salary/employee				P	9,000.00-Casual/6,600.00-JO
				General Manager		49,750.00
6.2 Bacteriologica	a Total samples taken					2
	b No. of Negative Results					2
	c Test Results submitted to LWUA					Yes
6.3 Chlorination	a Total samples taken					—
	b No. of samples meeting standards					—
	c Nu. of days full chlorination					—

6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Dated</u>
a) Resolutions approved	5	25
b) Policies Passed		
c) Director's Fee Paid	P 89,600.00	P 143,100.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	24
3 Special (No.)	-	-

VII STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of \_\_\_\_\_

<u>Type of Loans/Funds</u>	<u>Loan Fund</u>	<u>Availment to date</u>
	<u>Committed</u>	<u>Amount Percentage</u>
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
f) NLIF-DPWH-ICG		
NLIF-Grant	18.00 M	
NLIF Loan L.A. No. 9-0043 NG	2.00 M	
Regular Loan L.A. No. 9-0043 R	14.152 M	

7.2 STATUS OF LOANS PAYMENT TO LWUA : As of \_\_\_\_\_

<u>Type of Loan/Fund</u>	<u>Projected Coll./Month</u>	<u>Collection</u>	
		<u>This Month</u>	<u>YTD</u>
a) Early Action	_____	_____	_____
b) Interim Improvement	_____	_____	_____
c) Comprehensive	_____	_____	_____
d) New Service Connection	_____	_____	_____
e) _____	_____	_____	_____

7.3 OTHER ON-GOING PROJECTS

<u>Types</u>	<u>Status</u>	<u>Funded By</u>	<u>Done By</u>
	<u>Schedule(%)</u>		
a) Early Action	_____	_____	_____
b) Pre-Feasibility Study	_____	_____	_____
c) Feasibility Study	_____	_____	_____
d) A & E Design	_____	_____	_____
e) Well Drilling	_____	_____	_____
f) Project Presentation	_____	_____	_____
g) Bidding	_____	_____	_____
h) Construction (____)	_____	_____	_____

II. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)

8.1 Development : Program Indicator

Phase	Earned	Min. Rec'd	Variance	month	Development Rating
I					
II					

8.2 Commercial System \_\_\_\_\_ Date \_\_\_\_\_

- a) CPS I Installed \_\_\_\_\_
- b) CPS II Installed \_\_\_\_\_
- c) Management Audit \_\_\_\_\_
- d) PR Assistance \_\_\_\_\_
- e) Marketing Assistance \_\_\_\_\_
- f) Financial Audit \_\_\_\_\_

SUBMITTED BY:

CRINANTO MONDIA, JR.  
Accounting Processor/Bookkeeper

\_\_\_\_\_ Date

VERIFIED BY:

\_\_\_\_\_ Mgmt. Advisor

\_\_\_\_\_ Date

NOTED BY:

AMADOR G. GEROY  
General Manager

\_\_\_\_\_ Date

RECORDED BY:

\_\_\_\_\_ FMD

\_\_\_\_\_ Date