

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of July 31, 2016

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	16,215.71
104 Petty Cash Fund		5,000.00
105 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		3,581,588.66
107 Cash in Bank- PNB Luzuriaga, Reserves		628,513.63
107 Cash in Bank- Land Bank, Libertad		1,738,822.24
Receivable Accounts		
111 Accounts Receivable	P	263,985.34
Other Receivables		
135 Due from Officers and Employees		0.00
149 Other Receivable		(52.00)
149-A Other Receivables/Materials		849.78
Inventories		
151 Office Supplies Inventory	P	36,443.82
157 Fuel, Oil and Lubricants		-
Other Inventories		
169-01 Meters		18,380.00
169-02 Service Connection Materials		244.00
169-03 Trans/Dist. Pipes and Fittings		467,440.86
Prepayments, Deposits and Deferred Charges		
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>6,770,477.48</u>
Property, Plant and Equipment		
203-08 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		19,260,018.95
203-11 Services		848,202.45
203-12 Meters		694,290.00
203-14 Hydrants		97,180.75
Equipment and Machinery		
207 Office Equipment	P	68,501.02
207-01 IT Equipment		217,852.88
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		85,000.00
225-07 Tools, Shop and Garage Equipment		9,631.35
226 Furniture and Fixtures		44,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>21,968,880.54</u>
Other Assets		
261 Intangible Assets		120,000.00
TOTAL OTHER ASSETS	P	<u>120,000.00</u>

Asset Contra Accounts

303	Accumulated Depreciation- Plant	2,313,796.29
307	Accumulated Depreciation- Office Equipment	108,015.83
308	Accumulated Depreciation- Laboratory Equipment	336.00
314	Accumulated Depreciation – Land Transport Equipment	34,274.00
325	Accumulated Depreciation- Other Machinery and Equipment	22,876.00
326	Accumulated Depreciation- Furniture and Fixtures	17,886.00
361	Accumulated Amortization - Intangible Assets	25,200.00
329	Accumulated Depreciation - Communication Equipment	2,772.00
TOTAL CONTRA ACCOUNTS		P 2,525,156.12

TOTAL ASSETS AND OTHER DEBITS

P 26,334,201.90

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 15,540.00

Inter-Agency Payables

412 Due to BIR, etc. P 10,567.60

414 Due to Local Government Units (in-Lieu Share, etc.) 8,301.77

Other Payables

429 Other Payables 7,500.00

TOTAL CURRENT LIABILITIES P 41,909.37

Loans/ Lease Payable

433 Loans Payable P 7,258,960.17

TOTAL LONG TERM DEBTS P 7,258,960.17

Equity

481 Retained Earnings

481-01 Balance Transferred from Income Accounts 18,270,393.99

481-02 Prior Period Adjustments to Retained Earnings 0.00

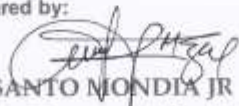
481-03 Add: NET INCOME YEAR TO DATE 762,938.37

TOTAL EQUITY P 19,033,332.36

TOTAL LIABILITIES AND EQUITY

P 26,334,201.90

Prepared by:


CRISANTO MONDIA JR

Acctg. Processor A/Bookkeeper

Noted by:


AMADOR G. GEROY

General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
INCOME STATEMENT
For the Period July 31, 2016

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	Amount	Amount
Business and Service Income		
576 Gen, Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 788,598.04	P 5,250,181.72
576-08 Other Sales or Services	713.00	8,283.90
612 Interest Income	-	2,135.79
618-01 Miscellaneous Service Revenue	2,500.00	19,650.00
618-04 Other Water Revenue	31,200.00	439,200.00
619-01 Penalty Charges	13,720.73	105,164.78
659 Other Income	-	0.67
TOTAL GROSS INCOME	P 836,731.77	P 5,824,616.86
 LESS: EXPENSES		
OPERATION EXPENSES		
Personal Services		
Salaries and Wages		
706 Salaries and Wages – Others	131,910.00	918,540.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	14,000.00
708 Additional Compensation (ADCOM)	6,000.00	42,000.00
710 Representation Allowance	5,000.00	35,000.00
711 Transportation Allowance	5,000.00	35,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	104,832.00
714 Year End Bonus	-	113,610.00
719 Other Bonuses and Allowances	100,000.00	100,000.00
721 Life and Retirement Insurance Contributions	6,840.00	44,280.00
722 PAG-IBIG Contributions	400.00	2,800.00
723 PHILHEALTH Contributions	712.50	4,987.50
724 ECC Contributions	360.00	2,430.00
751 Office Supplies Expense	6,888.91	35,205.46
757 Fuel, Oil and Lubricants Expenses	2,223.50	14,785.94
759 Maintenance Supplies Expenses	-	2,990.80
766 Travel Expenses	2,821.00	26,470.50
767 Training and Scholarship Expenses	-	5,900.00
768 Water	260.00	1,820.00
769 Electricity	5,065.40	5,065.40
772 Postage and Deliveries	530.00	2,605.00
773 Telephone Expenses- Landline	1,566.55	13,820.91
775 Internet Expenses	999.00	6,993.00
777 Printing Expenses	180.00	54,396.00
779 Taxes, Duties and Licenses	15,837.95	102,755.50
781 Insurance/Reinsurance Premiums	-	388.27
782 Representation Expenses	2,769.00	17,609.00
792-02 Purchased Water	286,464.00	2,181,972.00
795 Extraordinary and Miscellaneous Expenses	1,100.00	7,765.00
842 Legal Services	100.00	300.00
848 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 600,003.81	P 3,934,022.68

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803-09	Maintenance of Transmission and Distribution Mains	28,235.74	122,614.81
803-11	Maintenance of Services	28,734.50	343,437.00
807	Repairs and Maintenance - Office Equipment/ IT Equipment	-	1,100.00
808	Repairs and Maintenance - Laboratory Equipment	-	-
814	Repairs and Maintenance - Land Transport Equipment	-	2,190.00
825	Repairs and Maintenance - Other Machinery and Equipment	-	-
825-07	Tools, Shop and Garage Equipment	1,200.00	1,850.00

TOTAL MAINTENANCE EXPENSES

P 58,170.24 P 471,191.81

TOTAL OPERATION & MAINTENANCE EXPENSES

P 658,174.05 P 4,405,214.49

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	50,207.00	350,883.00
907	Depreciation - Office Equipment	2,825.00	19,775.00
908	Depreciation - Laboratory Equipment	12.00	84.00
914	Depreciation - Land Transport Equipment	897.00	6,279.00
925	Depreciation - Other Machinery and Equipment	501.00	3,507.00
926	Depreciation - Furniture and Fixtures	365.00	2,555.00
931	Amortization - Intangible Assets	1,800.00	12,600.00
929	Depreciation - Communication Equipment	77.00	539.00

TOTAL DEPRECIATION EXPENSES

P 56,684.00 P 396,222.00

TOTAL OPERATION EXPENSES

714,858.05 4,801,436.49

NET UTILITY INCOME

P 121,873.72 P 1,023,180.37

ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)


991	Bank Charges	-	700.00
996	Interest Expenses	37,038.00	259,542.00

TOTAL OTHER INCOME & EXPENSES

P 37,038.00 P 260,242.00

NET INCOME (LOSS)

P 84,835.72 P 762,938.37

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

Noted by: 
AMADOR G. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT

CASH FLOW STATEMENT
For the Period Ending July 31, 2016

	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills		
Current	P 684,758.10	P 4,526,487.24
CY-Arrears	80,121.42	725,717.45
PY-Arrears	1,628.80	43,536.31
Subtotal	<u>766,508.32</u>	<u>5,295,741.00</u>
<i>Total collections on Water Sales</i>	766,508.32	5,295,741.00
Collection of Tapping Fee	32,200.00	441,900.00
Collection of Reconnection Fee	2,500.00	18,950.00
Collection of Transfer fees	-	700.00
Collection of Materials	5,960.00	60,361.90
Sub-total	<u>807,168.32</u>	<u>5,817,652.90</u>
Other Income	-	0.67
Bank Credit memo	-	-
Cash Deposit From Petty Cash Fund	-	-
Bank Interest Income (PNB)	-	2,135.79
Total Cash Inflows	P <u>807,168.32</u>	P <u>5,819,789.36</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	102,621.29	736,126.04
Payroll- ADCOM/PERA/RATA	18,000.00	126,000.00
Payroll- Year End Bonus/other Bonuses	100,000.00	213,610.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	286,464.00	2,181,972.00
Pag-ibig/Philhealth/GSIS	19,681.77	115,449.93
Other Operation and Maint. Expenses	30,926.38	247,422.49
Repairs & Maintenance	1,279.00	6,219.00
<i>Purchase of office supplies inventory</i>	-	27,393.43
Purchase of Gasoline	-	10,122.34
Payment to Supplier	12,776.79	352,502.07
Remittance of Taxes to B I R	37,440.18	237,387.27
Bank Charges	-	700.00
Payment to LWUA	43,139.00	301,973.00
Petty Cash Fund	-	5,000.00
Payment to Gandollas Information Technology Services	-	34,162.00
Total Cash Outflows	<u>652,328.41</u>	<u>4,621,039.57</u>
Total Cash Provided (used) by Operating Activities	P <u>154,839.91</u>	P <u>1,198,749.79</u>

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	_____	_____
TOTAL CASH INFLOWS	P <u>807,168.32</u>	P <u>5,819,789.36</u>
TOTAL CASH OUTFLOWS	<u>652,328.41</u>	<u>4,621,039.57</u>
NET CASH INFLOWS	<u>154,839.91</u>	<u>1,198,749.79</u>
Cash Provided by Operating, Investing and Financing Activities	<u>154,839.91</u>	<u>1,198,749.79</u>
Add: Cash and Cash Equivalents - Beginning	<u>5,810,300.33</u>	<u>4,766,390.45</u>
Cash and Cash Equivalents, Ending	P <u><u>5,965,140.24</u></u>	P <u><u>5,965,140.24</u></u>

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer		P 16,215.71
Cash in Bank -PNB-Luzuriaga Oper. Fund	P 3,581,588.66	
Cash in Bank -PNB-Luzuriaga - Reserves	628,513.63	
Cash in Bank -Land Bank, Libertad	1,738,822.24	
		<u>5,948,924.53</u>
		P <u><u>5,965,140.24</u></u>

Prepared by: 
CRISANTO MONDIA JR
Acctg. Processor A/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 July 31, 2016

I. SERVICE CONNECTION DATA

1.1 Total Services	:	<u>1,857</u>
1.2 Total Active	:	<u>1,723</u>
1.3 Total Metered	:	<u>1,723</u>
1.4 Total Billed	:	<u>1,723</u>
1.5 Population Served	:	<u>11,142</u>

1.6 Changes:

New	:	<u>13</u>
Reconnected	:	<u>13</u>
Disconnected	:	<u>14</u>
1.7 Customers in Arrears	:	<u>147</u>
Number	:	

II. PRESENT WATER RATES:

Effect

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
Domestic/Government	: 1,687	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25
Comm./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	: 23	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

		<u>This Month</u>	<u>Year-to-Date</u>
3.1 BILLINGS (Water Sales)			
a. Current (Metered)	:	P 788,598.04	P 5,250,181.72
b. Current (Flat Rate)	:		
c. Penalty Charges	:	<u>13,726.73</u>	<u>105,164.78</u>
Total		<u>P 802,318.77</u>	<u>P 5,355,346.50</u>
3.2 COLLECTIONS (Water Sales)			
a. Current Accounts	:	P 684,758.10	P 4,526,487.24
b. Arrears (CY)	:	80,121.42	725,717.45
c. Arrears (PY)	:	<u>1,628.80</u>	<u>43,536.31</u>
Total		<u>P 766,508.32</u>	<u>P 5,295,741.00</u>
3.3 ON-TIME-PAID : This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100 = 86.83 %
COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100 = 98.07 %
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	x 100 = 95.25 %
3.4 Account Receivables - Beginning of the year		P <u>204,379.84</u>	P <u>204,379.84</u>

IV. FINANCIAL DATA

4.1 REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 836,731.77	P 5,822,480.40
b) Non-Operating	-	2,136.46
Total	P 836,731.77	P 5,824,616.86

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 131,910.00	P 918,546.40
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	-
d) Other O & M Expenses	139,896.05	1,305,462.09
e) Depreciation Expenses	56,684.00	396,222.00
f) Interest Expenses	37,038.00	159,542.00
g) Others (Purchased Water)	286,464.00	2,181,972.00
Total	P 751,896.05	P 5,061,678.49

4.3 NET INCOME (LOSS)

P 84,835.72	P 762,938.37
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4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 807,168.32	P 5,819,789.36
b) Disbursements	652,328.41	4,621,039.57
c) Net Receipts (Disbursements)	154,839.91	1,198,749.79
d) Cash Balance (Beginning)	5,816,300.33	4,766,390.45
e) Cash Balance (End)	P 5,965,140.24	P 5,965,140.24

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P	c) Inventories	-	P 522,508.68
1. Cash in Bank	P	d) A/R- Cust	-	P 263,985.34
2. Cash on Hand	P	e) Cust. Deposit	-	P
b) WD Funds	P	f) Loans Payable	-	P 7,158,960.17
1. Cash in Bank	P 5,320,410.90	g) Payable to Supplier	-	P 15,540.00
2. Cash on Hand	P 16,215.71	h) Total Debt Service (LWTA)	=	P
3. Investments	P			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 628,513.63			

V. WATER PRODUCTION DATA

5.1 Source of Supply	Number	Total Rated Capacity	Basis of Data
a) Wells	0	m ³ /month	lps
b) Springs	0		
c) Surface	0		
d) Purchased Water (BACIWAD)		23,872	Flowmeter
e) Total	0	23,872 m ³ /month	lps

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 (Bacwald)	<u>23,872</u>	<u>181,831</u>	flow meter
d) Total	<u>23,872</u>	<u>181,831</u>	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			hrs
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			lbs
g) Total powder chlorine consumed			lbs
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	26,750	178,695
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	26,750	178,695
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>26,750</u>	<u>178,695</u>

5.5 WATER USE ASSESMENT

a) Average monthly consumption/connection	=	14
b) Average per Capita/day consumption	=	0.08
c) Accounted water	$\frac{5.4f}{5.2e} \times 100$	= 112 %
d) Revenue Producing W	$\frac{5.4e}{5.2e} \times 100$	= 112 %

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 16,000.00-Casual/6,600.00-JO
						General Manager 56,610.00
6.2 Bacteriological	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					31
	b) No. of samples meeting standards					31
	c) No. of days full chlorination					31

6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Date</u>
a) Resolutions approved	3	11
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 104,832.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	14
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	_____	_____
ONLIF-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 RL	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>Schedule(%)</u>	<u>Funded By</u>	<u>Done By</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 (____)	_____	_____	_____

III. 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/Audit _____ Date _____

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

SUBMITTED BY:


 CRISANTO MONDALOR
 Accounting Processor/Bookkeeper

8-10-16
 Date

VERIFIED BY:

 Mgmt. Advisor

 Date

NOTED BY:


 AMADOR G. GEROY
 General Manager

 Date

RECORDED BY:

 FMD

 Date