

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of June 30, 2016

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	5,504.10
104 Petty Cash Fund		5,000.00
105 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		4,258,917.07
107 Cash in Bank- PNB Luzuriaga, Reserves		603,513.63
107 Cash in Bank- Land Bank, Libertad		942,365.53
Receivable Accounts		
111 Accounts Receivable	P	228,174.89
Other Receivables		
134 Advances to Officers and Employees	P	0.00
135 Due from Officers and Employees		948.00
149 Other Receivable		849.78
149-A Other Receivables/Materials		-
Inventories		
151 Office Supplies Inventory	P	43,278.73
157 Fuel, Oil and Lubricants		1,473.50
Other Inventories		
169-01 Meters		32,460.00
169-02 Service Connection Materials		20,145.50
169-03 Trans/Dist. Pipes and Fittings		509,167.10
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>6,664,843.27</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		65,000.00
225-07 Tools, Shop and Garage Equipment		9,631.35
Furniture, Fixtures and Books		
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	2,263,589.29
307	Accumulated Depreciation- Office Equipment	105,190.83
308	Accumulated Depreciation- Laboratory Equipment	324.00
314	Accumulated Depreciation - Land Transport Equipment	33,377.00
325	Accumulated Depreciaton- Other Machinery and Equipment	22,375.00
326	Accumulated Depreciation- Furniture and Fixtures	17,521.00
361	Accumulated Amortization - Intangible Assets	23,400.00
329	Accumulated Depreciation - Communication Equipment	2,695.00
TOTAL CONTRA ACCOUNTS		P 2,468,472.12

TOTAL ASSETS AND OTHER DEBITS

P 26,285,251.69

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 42,609.50

Inter-Agency Payables

412 Due to BIR, etc. P 13,382.61

414 Due to Local Government Units (in-Lieu Share, etc.) 8,201.77

Other Payables

429 Other Payables 7,500.00

TOTAL CURRENT LIABILITIES P 71,693.88

Loans/ Lease Payable

433 Loans Payable P 7,265,061.17

TOTAL LONG TERM DEBTS P 7,265,061.17

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 678,102.65

TOTAL EQUITY P 18,948,496.64

TOTAL LIABILITIES AND EQUITY

P 26,285,251.69

Prepared by:



CRISANTO MONISTA JR

Acctg. Processor A/Bookkeeper

Noted by:



AMADOR G. GEROY

General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
INCOME STATEMENT
For the Period June 30, 2016

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	<u>Amount</u>	<u>Amount</u>
Business and Service Income		
576 Gen, Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 781,055.76	P 4,461,583.68
576-08 Other Sales or Services	957.00	7,570.90
612 Interest Income	1,107.26	2,135.79
618-01 Miscellaneous Service Revenue	3,750.00	17,150.00
618-04 Other Water Revenue	50,400.00	408,000.00
619-01 Penalty Charges	18,740.80	91,444.05
Other Income		
659 Other Income	-	0.67
TOTAL GROSS INCOME	P 856,010.82	P 4,987,885.09
<u>LESS: EXPENSES</u>		
OPERATION EXPENSES		
706 Salaries and Wages – Others	133,410.00	786,630.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	12,000.00
708 Additional Compensation (ADCOM)	6,000.00	36,000.00
710 Representation Allowance	5,000.00	30,000.00
711 Transportation Allowance	5,000.00	30,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	89,856.00
714 Year End Bonus	-	113,610.00
719 Other Bonuses and Allowances	-	-
721 Life and Retirement Insurance Contributions	6,840.00	37,440.00
722 PAG-IBIG Contributions	400.00	2,400.00
723 PHILHEALTH Contributions	712.50	4,275.00
724 ECC Contributions	360.00	2,070.00
751 Office Supplies Expense	3,932.32	28,316.55
757 Fuel, Oil and Lubricants Expenses	2,670.08	12,562.44
759 Maintenance Supplies Expenses	-	2,990.80
766 Travel Expenses	3,703.00	23,649.50
767 Training and Scholarship Expenses	-	5,900.00
768 Water	260.00	1,560.00
772 Postage and Deliveries	415.00	2,075.00
773 Telephone Expenses- Landline	1,378.37	12,254.36
775 Internet Expenses	999.00	5,994.00
777 Printing Expenses	225.00	54,216.00
779 Taxes, Duties and Licenses	15,254.25	86,917.55
781 Insurance/Reinsurance Premiums	-	388.27
782 Representation Expenses	2,795.00	14,840.00
792-02 Purchased Water	312,744.00	1,895,508.00
795 Extraordinary and Miscellaneous Expenses	2,121.00	6,665.00
842 Legal Services	100.00	200.00
848 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 521,295.52	P 3,334,018.87

ADD:**MAINTENANCE EXPENSES****Repairs and Maintenance**

803-09	Maintenance of Transmission and Distribution Mains	8,383.00	94,379.07
803-11	Maintenance of Services	45,798.50	314,702.50
807	Repairs and Maintenance - Office Equipment/ IT Equipment	400.00	1,100.00
814	Repairs and Maintenance - Land Transport Equipment	-	2,190.00
825	Repairs and Maintenance - Other Machinery and Equipment	-	-
825-06	Power Operated Equipment	-	-
825-07	Tools, Shop and Garage Equipment	450.00	650.00
826	Repairs and Maintenance - Furniture and Fixtures	-	-
TOTAL MAINTENANCE EXPENSES		P 55,031.50	P 413,021.57
TOTAL OPERATION & MAINTENANCE EXPENSE		P 576,327.02	P 3,747,040.44

DEPRECIATION EXPENSES

902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)	50,207.00	300,676.00
907	Depreciation - Office Equipment	2,825.00	16,950.00
908	Depreciation - Laboratory Equipment	12.00	72.00
914	Depreciation - Land Transport Equipment	897.00	5,382.00
925	Depreciation - Other Machinery and Equipment	501.00	3,006.00
926	Depreciation - Furniture and Fixtures	365.00	2,190.00
931	Amortization- Intangible Assets	1,800.00	10,800.00
929	Depreciation - Communication Equipment	77.00	462.00
TOTAL DEPRECIATION EXPENSES		P 56,684.00	P 339,538.00

TOTAL OPERATION EXPENSES**633,011.02****4,086,578.44****NET UTILITY INCOME****P 222,999.80****P 901,306.65****ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES****Financial Expenses (Administrative Expenses)**

991	Bank Charges	-	700.00
996	Interest Expenses	37,052.00	222,504.00
TOTAL OTHER INCOME & EXPENSES		P 37,052.00	P 223,204.00

NET INCOME (LOSS)**P 185,947.80****P 678,102.65**

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 June 30, 2016

	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills		
Current	P 670,621.46	P 3,841,729.14
CY-Arrears	150,325.83	645,596.03
PY-Arrears	7,844.73	41,907.51
REBATES\		-
Subtotal	<u>828,792.02</u>	<u>4,529,232.68</u>
Total collections on Water Sales	828,792.02	4,529,232.68
Collection of Tapping Fee	51,300.00	409,700.00
Collection of Reconnection Fee	3,650.00	16,450.00
Collection of Transfer fees	100.00	700.00
Collection of Penalty/Charges	-	-
Collection of Materials	7,830.00	54,401.90
Sub-total	<u>891,672.02</u>	<u>5,010,484.58</u>
Other Income	-	0.67
Bank Credit memo	-	-
Cash Deposit From Petty Cash Fund	-	-
Bank Interest Income (PNB)	1,107.26	2,135.79
Total Cash Inflows	P <u>892,779.28</u> P	<u>5,012,621.04</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	104,121.29	633,504.75
Payroll- ADCOM/PERA/RATA	18,000.00	108,000.00
Payroll- Year End Bonus/other Bonuses	-	113,610.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	312,744.00	1,895,508.00
Pag-ibig/Philhealth/GSIS	17,026.36	95,768.16
Other Operation and Maint. Expenses	27,672.37	216,496.11
Repairs & Maintenance	850.00	4,940.00
Purchase of office supplies inventory	-	27,393.43
Purchase of Gasoline	2,105.00	10,122.34
Payment to Supplier	108,034.83	339,725.28
Remittance of Taxes to B I R	34,735.80	199,947.09
Bank Charges	-	700.00
Payment to LWUA	43,139.00	258,834.00
Petty Cash Fund	-	5,000.00
Payment to Gandollas Information Technology Services	-	34,162.00
Total Cash Outflows	<u>668,428.65</u>	<u>3,968,711.16</u>
Total Cash Provided (used) by Operating Activities	P <u>224,350.63</u> P	<u>1,043,909.88</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	P
TOTAL CASH OUTFLOWS		
NET CASH INFLOWS		
Cash Provided by Operating, Investing and Financing Activities		
Add: Cash and Cash Equivalents - Beginning		
Cash and Cash Equivalents, Ending	P	P

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer		P	5,504.10
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	4,258,917.07	
Cash in Bank -PNB-Luzuriaga - Reserves		603,513.63	
Cash in Bank -Land Bank, Libertad		942,365.53	
			<u>5,804,796.23</u>
			P <u>5,810,300.33</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 June 30, 2012

I. SERVICE CONNECTION DATA

1.1 Total Services	:	<u>1,844</u>	1.6 Changes:			
1.2 Total Active	:	<u>1,711</u>		New	:	<u>21</u>
1.3 Total Metered	:	<u>1,711</u>		Reconnected	:	<u>8</u>
1.4 Total Billed	:	<u>1,711</u>		Disconnected	:	<u>6</u>
1.5 Population Served	:	<u>11,064</u>	1.7 Customers in Arrears	:	<u>175</u>	
				Number	:	<u> </u>

II. PRESENT WATER RATES: Efforts

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	: 1,683	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm'l/Industrial	: 10	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	: 13	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

3.1 BILLINGS (Water Sales)		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	:	P 781,055.76		P 4,461,583.68
b. Current (Flat Rate)	:			
c. Penalty Charges	:	18,740.80		91,444.05
Total		<u>P 799,796.56</u>		<u>P 4,553,027.73</u>
3.2 COLLECTIONS (Water Sales)				
a. Current Accounts	:	P 670,621.46		P 3,841,729.14
b. Arrears (CY)	:	150,325.83		645,596.03
c. Arrears (PY)	:	7,844.73		41,907.51
Total		<u>P 828,792.02</u>		<u>P 4,529,232.68</u>
3.3 ON-TIME-PAID: This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 85.86 %
COLLECTION EFFECIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 98.56 %
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	x 100	= 95.20 %
3.4 Account Receivables - Beginning of the year		P 204,379.84		P 204,379.84

IV FINANCIAL DATA

4.1 REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 854,903.56	P 4,985,749.63
b) Non-Operating	1,107.26	2,136.46
Total	P 856,010.82	P 4,987,886.09

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 133,410.00	P 786,630.40
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	1,065,602.04
d) Other O & M Expenses	130,173.02	339,538.00
e) Depreciation Expenses	56,684.00	222,584.00
f) Interest Expenses	37,052.00	1,895,508.00
g) Others (Purchased Water)	312,744.00	4,309,782.44
Total	P 670,063.02	P 4,309,782.44

4.2 NET INCOME (LOSS)

P 185,947.80	P 678,102.65
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4.3 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 892,779.28	P 5,012,621.04
b) Disbursements	668,428.65	3,968,711.06
c) Net Receipts (Disbursements)	224,350.63	1,043,909.98
d) Cash Balance (Beginning)	5,885,949.70	4,766,390.45
e) Cash Balance (End)	P 5,810,300.33	P 5,810,300.33

4.4 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P _____	c) Inventories	=	P 606,524.93
1. Cash in Bank	P _____	d) A/R- Cust	=	P 218,174.89
2. Cash on Hand	P _____	e) Cust. Deposit	=	P _____
b) WD Funds	P _____	f) Loans Payable	=	P 320,000.17
1. Cash in Bank	P 5,201,282.60	g) Payable to Supplier	=	P 42,699.58
2. Cash on Hand	P 5,504.10	h) Total Debt Service (LWUA)	=	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 603,513.63			

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 (BACTWAD)		26,062	Flowmeter
e) Total	0	26,062 m ³ /month	lps

5.1 WATER PRODUCTION

	This Month	YTD	Method of Measuring Production Meter
a) Pumped			
b) Gravity			
c) Purchased Water (Backwash)	26,962	157,959	flow meter
d) Total	26,962	157,959	

5.2 WATER PRODUCTION COST

a) Total fuel consumption for pumping		P	liters
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	

5.3 ACCOUNTED WATER USE

	This Month	Year-To-Date
a) Metered Billed	26,368	151,945
b) Unmetered Billed		
c) Total Billed (5.3a + 5.3b)	26,368	151,945
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	26,368	151,945

5.4 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	15	
b) Average per Capita/day consumption	=	0.08	
c) Accounted water	$\frac{5.4f}{5.2c}$	x	100 = 101 %
d) Revenue Producing Water	$\frac{5.4e}{5.2c}$	x	100 = 101 %

VI MISCELLANEOUS DATA

6.1 Employees	a) Total	8 Regular	Casual/JO	8
	b) No. of connection-employee			142
	c) Average monthly salary/employee		General Manager	P 16,000.00-Casual/6,600.00-JO 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			30
	b) No. of samples meeting standards			30
	c) No. of days full chlorination			30

6.4 Board of Directors

	<u>This Month</u>		<u>Year-To-Date</u>	
a) Resolutions approved		1		8
b) Policies Passed				
c) Director's Fee Paid	1	14,976.00	8	89,856.00
d) Meetings:				
1 Held (No.)				
2 Regular (No.)		2		12
3 Special (No.)				

7 STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of _____

<u>Type of Loans/Funds</u>	<u>Loan Fund 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	_____	_____
FNLF-DPWB-ICG:		
NLF-Grant	18.00 M	
NLF 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) _____	_____	_____	_____

7.2 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 (____)	_____	_____	_____

II. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)

8.1 Development : Program Indicator

Phas	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 BIONDO, JR.
 Accounting Professor/Bookkeeper

7-15-16
 Date

VERIFIED BY:

 Mgmt. Advisor Date

NOTED BY:


 ESTADIO G. BEROY
 General Manager

 Date

RECORDED BY:

 FMD Date