

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

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	738.00
104 Petty Cash Fund		-
106 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		109,359.01
107 Cash in Bank- PNB Luzuriaga, Reserves		746,784.51
107 Cash in Bank- Land Bank, Libertad		5,464,722.27
Receivable Accounts		
111 Accounts Receivable	P	142,777.24
Other Receivables		
134 Advances to Officers and Employees	P	
149 Other Receivable		184,148.00
149-A Other Receivables/Materials		849.78
Inventories		
151 Office Supplies Inventory	P	56,252.69
157 Fuel, Oil and Lubricants		-
Other Inventories		
169 Meters/Service Connection/Trans/Dist. Pipes & Fittings		679,743.28
Other Deferred Charges		
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>7,398,420.22</u>
Property, Plant and Equipment		
203-06 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		19,280,818.95
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	123,752.02
207-01 IT Equipment		231,102.88
208 Laboratory Equipment		50,788.00
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		18,131.35
Furniture, Fixtures and Books		
226 Furniture and Fixtures		44,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>22,095,081.54</u>

Other Assets

261 Intangible Assets	120,000.00
TOTAL OTHER ASSETS	P 120,000.00

Asset Contra Accounts

303 Accumulated Depreciation- Plant	2,564,831.29
307 Accumulated Depreciation- Office Equipment	123,977.83
308 Accumulated Depreciation- Laboratory Equipment	1,100.00
314 Accumulated Depreciation - Land Transport Equipment	38,759.00
325 Accumulated Depreciation- Other Machinery and Equipment	25,381.00
326 Accumulated Depreciation- Furniture and Fixtures	19,711.00
361 Accumulated Amortization - Intangible Assets	34,200.00
329 Accumulated Depreciation - Communication Equipment	3,157.00
TOTAL CONTRA ACCOUNTS	P 2,811,117.12

TOTAL ASSETS AND OTHER DEBITS**P 26,802,384.64****LIABILITIES AND EQUITY****Payable Accounts**

401 Accounts Payable	P 19,500.00
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Inter-Agency Payables

412 Due to BIR, etc.	P 31,835.10
414 Due to Local Government Units (in-Lieu Share, etc.)	8,801.74

Other Payables

423 Due to Officers and Employees	7,500.00
429 Other Payables	
TOTAL CURRENT LIABILITIES	P 67,636.84

Loans/ Lease Payable

433 Loans Payable	P 7,228,257.17
TOTAL LONG TERM DEBTS	P 7,228,257.17

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	1,236,098.64

TOTAL EQUITY**P 19,506,490.63****TOTAL LIABILITIES AND EQUITY****P 26,802,384.64**

Prepared by:

CRISANTO N. 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 December 31, 2016

	CURRENT Actual Amount	YTD Actual Amount
Business and Service Income		
576 Gen. Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 751,785.08	P 8,865,921.98
576-08 Other Sales or Services	627.00	11,222.10
612 Interest Income	373.75	3,400.36
618-01 Miscellaneous Service Revenue	3,600.00	32,200.00
618-04 Other Water Revenue	105,600.00	770,400.00
619-01 Penalty Charges	18,891.50	190,304.48
689 Other Income	-	0.67
TOTAL GROSS INCOME	P 880,877.33	P 9,873,449.58
LESS: EXPENSES		
OPERATION EXPENSES		
706 Salaries and Wages – Others	131,910.00	1,583,790.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	24,000.00
708 Additional Compensation (ADCOM)	6,000.00	72,000.00
710 Representation Allowance	5,000.00	60,000.00
711 Transportation Allowance	5,000.00	60,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	179,712.00
714 Year End Bonus	-	227,220.00
719 Other Bonuses and Allowances	25,000.00	201,840.00
721 Life and Retirement Insurance Contributions	8,840.00	78,480.00
722 PAG-IBIG Contributions	400.00	4,800.00
723 PHILHEALTH Contributions	712.60	8,560.00
724 ECC Contributions	360.00	4,230.00
751 Office Supplies Expense	3,308.96	54,373.09
757 Fuel, Oil and Lubricants Expenses	2,980.00	26,403.94
759 Maintenance Supplies Expenses	-	2,990.80
766 Travel Expenses	17,742.00	58,392.50
767 Training and Scholarship Expenses	750.00	20,650.00
768 Water	260.00	3,120.00
769 Electricity	-	5,379.40
772 Postage and Deliveries	230.00	4,045.00
773 Telephone Expenses- Landline	1,394.74	21,562.87
775 Internet Expenses	999.00	11,988.00
777 Printing Expenses	700.00	119,910.00
778 Advertising, Promotional, and Marketing Expense	27,000.00	27,000.00
779 Taxes, Duties and Licenses	15,337.37	176,156.68
781 Insurance/Reinsurance Premiums	-	388.27
782 Representation Expenses	2,155.00	30,299.00
792-02 Purchased Water	263,844.00	3,567,660.00
795 Extraordinary and Miscellaneous Expenses	1,165.00	12,395.00
842 Legal Services	-	600.00
843 Auditing Services	-	60,488.60
845 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 526,174.57	P 6,744,115.55

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance:

803-09	Maintenance of Transmission and Distribution Mains	18,314.82	213,994.89
803-11	Maintenance of Services	55,077.00	542,565.50
907	Repairs and Maintenance - Office Equipment/ IT Equipment	-	1,850.00
814	Repairs and Maintenance - Land Transport Equipment	-	3,060.00
825-05	Power Operated Equipment	-	-
825-07	Tools, Shop and Garage Equipment	-	3,650.00
TOTAL MAINTENANCE EXPENSES		<u>P 73,391.82</u>	<u>P 765,120.39</u>
TOTAL OPERATION & MAINTENANCE EXPENSES		<u>P 599,566.39</u>	<u>P 7,509,235.94</u>

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	50,207.00	601,918.00
907	Depreciation - Office Equipment	3,325.50	35,737.00
908	Depreciation - Laboratory Equipment	364.00	848.00
914	Depreciation - Land Transport Equipment	897.00	10,764.00
925	Depreciation - Other Machinery and Equipment	501.00	6,012.00
926	Depreciation - Furniture and Fixtures	365.00	4,380.00
929	Depreciation - Communication Equipment	77.00	924.00
931	Amortization-Intangible Assets	1,800.00	21,600.00
TOTAL DEPRECIATION EXPENSES		<u>P 57,536.50</u>	<u>P 682,183.00</u>

TOTAL OPERATION EXPENSES

657,102.89 8,191,418.94

NET UTILITY INCOME

P 223,774.44 P 1,882,030.64

ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)

991	Bank Charges	-	1,400.00
996	Interest Expenses	36,971.00	444,534.00
997	Loan Penalty Expenses	-	-
TOTAL OTHER INCOME & EXPENSES		<u>P 36,971.00</u>	<u>P 445,934.00</u>

NET INCOME (LOSS)

P 186,803.44 P 1,236,096.64

Prepared by:


CRISANTO MONDIA JR

Acctg. Processor A/Bookkeeper

Noted by:


AMADOR G. CEROY

General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT

CASH FLOW STATEMENT
For the Period Ending December 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 603,210.62	P 7,611,866.32
CY-Arrears	153,436.14	1,453,515.53
PY-Arrears	820.20	52,447.21
Subtotal	<u>757,466.96</u>	<u>9,117,829.06</u>
Total collections on Water Sales	757,466.96	9,117,829.06
Collection of Tapping Fee	33,600.00	588,900.00
Collection of Reconnection Fee	3,600.00	30,700.00
Collection of Transfer fees	-	1,500.00
Collection of Materials	5,130.00	84,696.10
Sub-total	<u>799,796.96</u>	<u>9,823,625.16</u>
Other Income	-	0.67
Cash Deposit From Petty Cash Fund	5,000.00	5,000.00
Bank Interest Income (PNB)	373.75	3,329.11
Bank Interest Income (Land Bank)	-	71.24
Total Cash Inflows	P 895,170.71	P 9,832,026.18
Cash Outflows:		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	102,621.30	1,254,932.52
Payroll- ADCOM/PERA/RATA	18,000.00	216,000.00
Payroll- Year End Bonus/other Bonuses	25,000.00	429,060.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	253,944.00	3,567,660.00
Pag-ibig/Philhealth/GSIS	19,681.77	213,858.78
Other Operation and Maint. Expenses	69,060.31	495,181.62
Repairs & Maintenance	250.00	10,501.00
Purchase of office supplies inventory	22,542.51	64,054.75
Purchase of Gasoline	-	16,230.34
Payment to Supplier	123,294.56	887,320.51
Remittance of Taxes to B I R	39,097.14	419,343.08
Bank Charges	-	1,400.00
Payment to LWUA	43,139.00	517,668.00
Purchased of Office Equipment/IT Equipment	15,405.02	64,831.30
Purchased of Tools	-	8,044.65
Petty Cash Fund	-	5,000.00
Purchased of Laboratory Equipment	-	46,564.29
Payment to Gandollas Information Technology Services	-	34,162.00
Total Cash Outflows	732,035.61	8,276,812.84
Total Cash Provided (used) by Operating Activities	P 73,135.10	P 1,555,213.34

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 805,170.71 P 9,832,026.18

TOTAL CASH OUTFLOWS

732,035.61 8,276,812.84

NET CASH INFLOWS

73,135.10 1,555,213.34

Cash Provided by Operating, Investing and Financing Activities

73,135.10 1,555,213.34

Add: Cash and Cash Equivalents - Beginning

6,248,468.69 4,766,390.45

Cash and Cash Equivalents, Ending

P 6,321,603.79 P 6,321,603.79

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer

- P 738.00

Cash in Bank -PNB-Luzuriaga Oper. Fund

P 109,359.01

Cash in Bank -PNB-Luzuriaga - Reserves

746,784.51

Cash in Bank -Land Bank, Libertad

5,464,722.27

6,320,865.79

P 6,321,603.79

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 December, 2016

I. SERVICE CONNECTION DATA

1.1 Total Services	:	<u>1,996</u>	1.6 Changes:		
1.2 Total Active	:	<u>1,855</u>	New	:	<u>45</u>
1.3 Total Metered	:	<u>1,855</u>	Reconnected	:	<u>15</u>
1.4 Total Billed	:	<u>1,855</u>	Disconnected	:	<u>10</u>
1.5 Population Served	:	<u>11,976</u>	1.7 Customers in Arrears	:	<u>239</u>
			Number	:	<u> </u>

II. PRESENT WATER RATES P0

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

	No. of Conn's	Min. Charge		Community Charge			
		0-10	11-20	21-30	31-40	41-up	
Domestic/Government	: 1,826	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm./Industrial	: 11	520.00	54.20	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	: 1	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 751,785.08	P 8,805,921.98
b. Current (Flat Rate)	:		
c. Penalty Charges	:	<u>18,891.50</u>	<u>190,304.48</u>
Total		<u>P 770,676.58</u>	<u>P 9,056,226.46</u>
3.2 COLLECTIONS (Water Sales)			
a. Current Accounts	:	P 603,210.62	P 7,611,866.32
b. Arrears (CY)	:	153,436.14	1,653,515.53
c. Arrears (PY)	:	<u>820.20</u>	<u>52,447.21</u>
Total		<u>P 757,466.96</u>	<u>P 9,117,829.06</u>
3.3 ON-TIME-PAID: This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	$\times 100 = 86.24 \%$
COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	$\times 100 = 100.10 \%$
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	$\times 100 = 98.66 \%$
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 880,503.58	P 9,870,048.56
b) Non-Operating	373.75	3,401.02
Total	<u>P 880,877.33</u>	<u>P 9,873,449.58</u>

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 131,910.00	P 1,583,790.40
b) Pumping Cost (F & O)		
c) Chemicals (Treatment)		
d) Other O & M Expenses	213,712.39	2,359,185.54
e) Depreciation Expenses	57,536.50	682,183.00
f) Interest Expenses	36,971.00	444,534.00
g) Others (Purchased Water)	253,944.00	3,567,660.00
Total	<u>P 694,073.89</u>	<u>P 8,637,352.94</u>

4.3 NET INCOME (LOSS)

P 186,803.44	P 1,236,096.64
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4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 805,170.71	P 9,832,026.18
b) Disbursements	732,035.61	8,276,812.84
c) Net Receipts (Disbursements)	73,135.10	1,555,213.34
d) Cash Balance (Beginning)	6,248,468.69	4,766,190.45
e) Cash Balance (End)	<u>P 6,321,603.79</u>	<u>P 6,321,603.79</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (L)	P _____	c) Investments	= P 735,995.97
1. Cash in Bank	P -	d) A/R - Curr	= P 326,925.24
2. Cash on Hand	P _____	e) Curr. Deposit	= P _____
b) WD Funds	P _____	f) Loans Payable	= P 7,228,257.17
1. Cash in Bank	P 5,574,081.28	g) Payable to Supplier	= P _____
2. Cash on Hand	P 738.00	h) Total Debt Service (LWTVA)	= P _____
3. Investments	P _____		
4. Working Fund	P _____		
5. Special Deposits	P 746,784.51		

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 (RACIWAD)		21,162	Flowmeter
e) Total	0	21,162 m ³ /month	lps

5.2 WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u> <u>Production Meter</u>
a) Pumped			
b) Gravity			
c) Purchased Water (Backwad)	21,162	293,599	flow meter
d) Total	21,162	293,599	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping		liters
b) Total fuel cost for pumping	0	
c) Other energy cost for pumping	0	
d) Total pumping hours (Motor Drive)		hrs
e) Total pumping hours (Engine Drive)		hrs
f) Total gas chlorine consumed		kg
g) Total powder chlorine consumed		kg
h) Total chlorine cost	0	
i) Total cost of other chemicals	0	

5.4 ACCOUNTED WATER USE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Metered Billed	24,618	300,510
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	24,618	300,510
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	24,618	300,510

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/construction	=	1.5
b) Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2f} \times 100 =$	116 %
d) Reverse Producing Wa	$\frac{5.4g}{5.2g} \times 100 =$	116 %

VI MISCELLANEOUS DATA

6.1 Employees	a) Total	8	Regular	0	Contract	8
	b) No. of construction/employee					142
	c) Average monthly salary/employee					P. 16,000.00-Cassa 06,600.00-10
				General Manager		5,600.00
6.2. Bacteriological	a) Total samples taken					2
	b) No. of Negative Results					2
	c) Test Results submitted to LWIA					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	6	22
b) Policies Passed		
c) Director's Fee Paid	P 44,976.00	P 179,712.00
d) Meetings:		
1. Held (No.)		
2. Regular (No.)	2	24
3. Special (No.)		

7.0 STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of _____ Loan Fund _____

<u>Type of Loans/Funds</u>	<u>Committed</u>	<u>Accrual to date Amount Percentage</u>
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
DNLF-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 I 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 (____)	_____	_____	_____

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/Audit _____ **Date** _____

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

SUBMITTED BY:



BRISANTO MONDIA, JR.
 Accounting Processor/Bookkeeper

1-13-17
 Date

VERIFIED BY:

 Mgmt. Advisor Date

NOTED BY:


AMADOR G. GEROY
 General Manager

 Date

RECORDED BY:

 FMD Date

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

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	8,683.77
104 Petty Cash Fund		5,000.00
106 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		564,396.43
107 Cash in Bank- PNB Luzuriaga, Reserves		722,642.77
107 Cash in Bank- Land Bank, Libertad		4,952,745.72
Receivable Accounts		
111 Accounts Receivable	P	129,567.62
Other Receivables		
134 Advances to Officers and Employees	P	-
135 Due from Officers and Employees		-
149 Other Receivable		112,148.00
149-A Other Receivables/Materials		849.78
Inventories		
151 Office Supplies Inventory	P	35,598.15
157 Fuel, Oil and Lubricants		-
Other Inventories		
169 Meters/Service Connection/Trans/Dist. Pipes & Fittings		679,665.60
Other Deferred Charges		
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>7,224,343.28</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	107,475.02
207-01 IT Equipment		231,102.88
208 Laboratory Equipment		50,788.00
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		18,131.35
Furniture, Fixtures and Books		
226 Furniture and Fixtures		44,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>22,078,804.54</u>
Other Assets		
261 Intangible Assets		120,000.00
TOTAL OTHER ASSETS	P	<u>120,000.00</u>

Asset Contra Accounts

301	Allowance for Doubtful Accounts	
303	Accumulated Depreciation- Plant	2,514,624.29
307	Accumulated Depreciation- Office Equipment	120,652.33
308	Accumulated Depreciation- Laboratory Equipment	736.00
314	Accumulated Depreciation – Land Transport Equipment	37,862.00
325	Accumulated Depreciation- Other Machinery and Equipment	24,880.00
326	Accumulated Depreciation- Furniture and Fixtures	19,346.00
361	Accumulated Amortization - Intangible Assets	32,400.00
329	Accumulated Depreciation - Communication Equipment	3,080.00
TOTAL CONTRA ACCOUNTS		P <u>2,753,580.62</u>

TOTAL ASSETS AND OTHER DEBITS

P 26,669,567.20

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 72,051.00

Inter-Agency Payables

412 Due to BIR, etc. P 27,202.09

414 Due to Local Government Units (in-Lieu Share, etc.) 8,701.75

Other Payables

429 Other Payables 7,500.00

TOTAL CURRENT LIABILITIES P 115,454.84

Loans/ Lease Payable

433 Loans Payable P 7,234,425.17

TOTAL LONG TERM DEBTS P 7,234,425.17

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 1,049,293.20

TOTAL EQUITY P 19,319,687.19

TOTAL LIABILITIES AND EQUITY


P 26,669,567.20

Prepared by:


CRISANTO N. 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 November 30, 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 649,969.11	P 8,114,136.90
576-08 Other Sales or Services	726.00	10,595.10
612 Interest Income	-	3,026.60
618-01 Miscellaneous Service Revenue	3,500.00	28,600.00
618-04 Other Water Revenue	146,400.00	664,800.00
619-01 Penalty Charges	15,774.92	171,412.98
659 Other Income	-	0.67
TOTAL GROSS INCOME	P 816,370.03	P 8,992,572.25
LESS: EXPENSES		
OPERATION EXPENSES		
706 Salaries and Wages – Others	134,310.00	1,451,880.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	22,000.00
708 Additional Compensation (ADCOM)	6,000.00	66,000.00
710 Representation Allowance	5,000.00	55,000.00
711 Transportation Allowance	5,000.00	55,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	164,736.00
714 Year End Bonus	113,610.00	227,220.00
719 Other Bonuses and Allowances	25,000.00	176,840.00
721 Life and Retirement Insurance Contributions	6,840.00	71,640.00
722 PAG-IBIG Contributions	400.00	4,400.00
723 PHILHEALTH Contributions	712.50	7,837.50
724 ECC Contributions	360.00	3,870.00
751 Office Supplies Expense	7,016.95	51,064.13
757 Fuel, Oil and Lubricants Expenses	1,396.60	23,413.94
759 Maintenance Supplies Expenses	-	2,990.80
766 Travel Expenses	6,148.00	40,650.50
767 Training and Scholarship Expenses	2,000.00	19,900.00
768 Water	260.00	2,860.00
769 Electricity	-	5,379.40
772 Postage and Deliveries	380.00	3,815.00
773 Telephone Expenses- Landline	1,858.06	20,158.13
775 Internet Expenses	999.00	10,989.00
777 Printing Expenses	48,125.00	119,210.00
779 Taxes, Duties and Licenses	14,375.88	160,819.31
781 Insurance/Reinsurance Premiums	-	388.27
782 Representation Expenses	2,762.00	28,144.00
792-02 Purchased Water	256,680.00	3,313,716.00
795 Extraordinary and Miscellaneous Expenses	995.00	11,230.00
842 Legal Services	-	600.00
843 Auditing Services	60,488.60	60,488.60
848 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 717,693.59	P 6,217,940.98

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803-09	Maintenance of Transmission and Distribution Mains	8,315.00	195,680.07
803-11	Maintenance of Services	73,509.50	487,488.50
807	Repairs and Maintenance - Office Equipment/ IT Equipment	-	1,850.00
814	Repairs and Maintenance - Land Transport Equipment	150.00	3,060.00
825-07	Tools, Shop and Garage Equipment	-	3,650.00

TOTAL MAINTENANCE EXPENSES

P 81,974.50 P 691,728.57

TOTAL OPERATION & MAINTENANCE EXPENSES

P 799,668.09 P 6,909,669.55

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	50,207.00	551,711.00
907	Depreciation - Office Equipment	3,325.50	32,411.50
908	Depreciation - Laboratory Equipment	364.00	484.00
914	Depreciation - Land Transport Equipment	897.00	9,867.00
925	Depreciation - Other Machinery and Equipment	501.00	5,511.00
926	Depreciation - Furniture and Fixtures	365.00	4,015.00
929	Depreciation - Communication Equipment	77.00	847.00
931	Amortization- Intangible Assets	1,800.00	19,800.00

TOTAL DEPRECIATION EXPENSES

P 57,536.50 P 624,646.50

TOTAL OPERATION EXPENSES

857,204.59 7,534,316.05

NET UTILITY INCOME

P (40,834.56) P 1,458,256.20

ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)

991	Bank Charges	-	1,400.00
996	Interest Expenses	36,985.00	407,563.00

TOTAL OTHER INCOME & EXPENSES

P 36,985.00 P 408,963.00

NET INCOME (LOSS)


P (77,819.56) P 1,049,293.20

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 November 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 634,119.81	P 7,008,655.70
CY-Arrears	139,284.97	1,300,079.39
PY-Arrears	3,722.10	51,627.01
Subtotal	777,126.88	8,360,362.10
Total collections on Water Sales	777,126.88	8,360,362.10
Collection of Tapping Fee	33,600.00	555,300.00
Collection of Reconnection Fee	2,800.00	27,100.00
Collection of Transfer fees	700.00	1,500.00
Collection of Materials	5,940.00	79,566.10
Sub-total	820,166.88	9,023,828.20
Other Income	-	0.67
Bank Interest Income (PNB)	-	2,955.36
Bank Interest Income (Land Bank)	-	71.24
Total Cash Inflows	P 820,166.88	P 9,026,855.47
Cash Outflows:		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	105,021.30	1,152,311.22
Payroll- ADCOM/PERA/RATA	18,000.00	198,000.00
Payroll- Year End Bonus/other Bonuses	138,610.00	404,060.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	256,680.00	3,313,716.00
Pag-ibig/Philhealth/GSIS	19,681.77	194,177.01
Other Operation and Maint. Expenses	92,321.66	426,121.31
Repairs & Maintenance	650.00	10,251.00
Purchase of office supplies Inventory	-	41,512.24
Purchase of Gasoline	-	16,230.34
Payment to Supplier	94,381.64	764,025.95
Remittance of Taxes to B I R	38,706.50	380,245.94
Bank Charges	-	1,400.00
Payment to LWUA	43,139.00	474,529.00
Purchased of Office Equipment/IT Equipment	5,205.35	49,426.28
Purchased of Tools	-	8,044.65
Petty Cash Fund	-	5,000.00
Purchased of Laboratory Equipment	46,564.29	46,564.29
Payment to Gandollas Information Technology Services	-	34,162.00
Total Cash Outflows	858,961.51	7,544,777.23
Total Cash Provided (used) by Operating Activities	P (38,794.63)	P 1,482,078.24

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

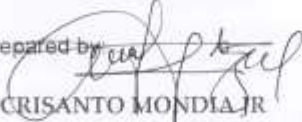
Cash Flows from Financing Activities

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

TOTAL CASH INFLOWS	P	820,166.88	P	9,026,855.47
TOTAL CASH OUTFLOWS		858,961.51		7,544,777.23
NET CASH INFLOWS		(38,794.63)		1,482,078.24
Cash Provided by Operating, Investing and Financing Activities		(38,794.63)		1,482,078.24
Add: Cash and Cash Equivalents - Beginning		6,287,263.32		4,766,390.45
Cash and Cash Equivalents, Ending	P	6,248,468.69	P	6,248,468.69

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer			P	8,683.77
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	564,396.43		
Cash in Bank -PNB-Luzuriaga - Reserves		722,642.77		
Cash in Bank -Land Bank, Libertad		4,952,745.72		
				<u>6,239,784.92</u>
			P	<u>6,248,468.69</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 November, 2012

I. SERVICE CONNECTION DATA

1.1 Total Services	=	<u>1,251</u>	1.6 Changes:		
1.2 Total Active	=	<u>1,805</u>	New	=	<u>61</u>
1.3 Total Metered	=	<u>1,805</u>	Reconnected	=	<u>8</u>
1.4 Total Billed	=	<u>1,805</u>	Disconnected	=	<u>13</u>
1.5 Population Served	=	<u>11,746</u>	1.7 Customers in Arrears	=	<u>194</u>
			Number	=	<u> </u>

II. PRESENT WATER RATES:

Effect:

LWA 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	
Residential/Government	=	1,776	260.00	27.25	28.75	30.75	33.25
Commercial	=	11	520.00	84.50	87.50	91.50	96.50
Commercial A	=	5	455.00	47.50	50.31	53.81	58.29
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)		This Month		Year-to-Date	
a. Current (Metered)	=	P 649,969.13		P 8,114,136.90	
b. Current (Flat Rate)	=				
c. Penalty Charges	=	<u>15,774.97</u>		<u>171,412.98</u>	
Total		<u>P 665,744.10</u>		<u>P 8,285,549.88</u>	
3.2 COLLECTIONS (Water Sales)					
a. Current Accounts	=	P 634,119.81		P 7,008,655.70	
b. Arrears (CY)	=	<u>139,284.97</u>		<u>1,300,079.29</u>	
c. Arrears (PY)	=	<u>3,722.10</u>		<u>51,627.81</u>	
Total		<u>P 777,126.88</u>		<u>P 8,360,362.80</u>	
3.3 ON-TIME-PAID: This Month	=	<u>0.26</u>	$\times 100$	=	<u>97.56 %</u>
		$(3.50) \div (3.30)$			
COLLECTION EFFICIENCY, YTD	=	<u>(3.20) \div (3.20)</u>	$\times 100$	=	<u>100.25 %</u>
		(3.1 Total)			
COLLECTION RATIO, YTD	=	<u>(3.2 \text{ Total})</u>	$\times 100$	=	<u>98.47 %</u>
		$(3.4) \div (3.47)$			
3.4 Account Receivables - Beginning of the year		<u>P 204,379.84</u>		<u>P 204,379.84</u>	

IV. FINANCIAL DATA

4.1 REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 816,370.03	P 8,989,544.98
b) Non-Operating	-	3,027.27
Total	P 816,370.03	P 8,992,572.25

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 134,310.00	P 1,451,880.40
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	-
d) Other O & M Expenses	408,678.09	2,145,473.15
e) Depreciation Expenses	87,536.50	624,646.50
f) Interest Expenses	36,985.00	407,563.00
g) Others (Purchased Water)	256,680.00	3,313,716.00
Total	P 894,189.59	P 7,943,279.05

4.3 NET INCOME (LOSS)

P (77,819.56)	P 1,049,293.20
---------------	----------------

4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 820,166.88	P 9,026,855.47
b) Disbursements	858,961.51	7,544,777.23
c) Net Receipts (Disbursements)	(38,794.63)	1,482,078.24
d) Cash Balance (Beginning)	6,287,263.32	4,766,390.45
e) Cash Balance (End)	P 6,248,468.69	P 6,248,468.69

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P _____	c) Inventories	=	P 715,263.75
1. Cash in Bank	P _____	d) A/R- Cust	=	P 241,715.62
2. Cash on Hand	P _____	e) Cust. Deposit	=	P _____
b) WD Funds	P _____	f) Loans Payable	=	P 7,234,025.17
1. Cash in Bank	P 5,517,142.15	g) Payable to Supplier	=	P 32,093.00
2. Cash on Hand	P 8,683.77	h) Total Debt Service (L/W/A)	=	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 722,642.77			

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)		21,390	Flowmeter
e) Total	0	21,390 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 (Bacwad)	21,390	272,437	flow meter
d) Total	21,390	272,437	

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			kg
g) Total powder chlorine consumed			kg
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	24,845	275,892
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	24,845	275,892
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	24,845	275,892

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	-	13
b) Average per Capita/day consumption	-	0.07
c) Accounted water	$\frac{5.4f}{5.2e} \times 100$	116 %
d) Revenue Producing Wat	$\frac{5.4e}{5.2e} \times 100$	116 %

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			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	3	16
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 164,736.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	22
3 Special (No.)		

VII. STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of _____

Type of Loans/Funds	Loan Fund	Availment to date
	Committed	Amount Percentage
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 RI	14.152 M	

7.2 STATUS OF LOANS PAYMENT TO LWUA: As of _____

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

7.3 OTHER ON-GOING PROJECTS

Types	Status		
	Schedule (%)	Funded By	Done By
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 MONDIA, JR.
 Accounting Processor A

12-13-16

 Date

VERIFIED BY:

 Mgmt. Advisor _____ Date

NOTED BY:

 SALVADOR G. GEROY
 General Manager

12-13-16

 Date

RECORDED BY:

 FMD _____ Date