

Republic of the Philippines
PULUPANDAN WATER DISTRICT
INCOME STATEMENT

For the Period December 31, 2013

		<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 509,263.86		P 6,705,967.66
612	Interest Income	761.19		4,183.38
618	Other Business and Service Income	-		-
618-01	Miscellaneous Service Revenue	600.00		32,550.00
618-04	Other Water Revenue	50,984.00		321,100.50
619	Fines and Penalties- Bus and Ser Income	-		-
619-01	Penalty Charges	12,540.56		139,160.01
659	Other Income	-		0.04
576-08	Other Sales or Services	1,040.00		10,050.38
Income Contra Accounts				
662	Discounts	-		-
	TOTAL GROSS INCOME	P 575,189.61		P 7,213,011.97
<u>LESS: EXPENSES</u>				
OPERATION EXPENSES				
Personal Services				
706	Salaries and Wages – Others			
706-07	Trans and Distr Exp- Maint	19,375.00		258,375.00
706-10	Customer Account Expense - Customer Records ar	9,625.00		119,375.00
706-11	Administrative and General Salaries	20,250.00		249,250.00
710	Representation Allowance	2,500.00		30,000.00
711	Transportation Allowance	2,500.00		30,000.00
713	Honoraria (Directors' Fees and Renumeration, etc.)	4,000.00		59,000.00
751	Office Supplies Expense	1,243.00		25,426.88
757	Fuel, Oil and Lubricants Expenses	1,627.40		30,792.74
766	Travel Expenses	1,915.00		35,424.00
768	Water	260.00		3,120.00
772	Postage and Deliveries	105.00		2,630.00
773	Telephone Expenses- Landline	1,089.50		14,329.28
775	Internet Expenses	899.00		11,487.96
777	Printing Expenses	165.00		26,153.50
779	Taxes, Duties and Licenses	11,786.96		130,442.47
782	Representation Expenses	22,020.00		43,412.00
786	Rent/ Lease Expenses	-		12,200.00
792-02	Purchased Water	295,680.00		3,654,636.00
795	Extraordinary and Miscellaneous Expenses	350.00		9,285.24
842	Legal Services	-		6,920.00
	TOTAL OPERATION EXPENSES	P 395,390.86		P 4,752,260.07

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803-08	Maintenance of Reservoirs and Tanks		
803-09	Maintenance of Transmission and Distribution Mains	27,549.36	171,349.10
803-11	Maintenance of Services	549.50	87,994.34
803-12	Maintenance of Meters		
803-13	Maintenance of Meter Installation	-	-
803-14	Maintenance of Hydrants	-	45.00
804	Repairs and Maintenance - Buildings and Other Structures	-	15,566.00
807	Repairs and Maintenance - Office Equipment/ IT Equip	600.00	6,893.93
814	Repairs and Maintenance - Land Transport Equipment	-	
825	Repairs and Maintenance - Other Machinery and Equip	-	
825-06	Power Operated Equipment	-	1,046.00
825-07	Tools, Shop and Garage Equipment	150.00	684.00
826	Repairs and Maintenance - Furniture and Fixtures	-	
TOTAL MAINTENANCE EXPENSES		P 28,848.86	P 283,578.37
TOTAL OPERATION & MAINTENANCE EXP		P 424,239.72	P 5,035,838.44

DEPRECIATION EXPENSES


903	Depreciation - Plant (UPIS)	42,581.94	474,170.29
904	Depreciation - Buildings and Other Structures		
907	Depreciation - Office Equipment	1,904.45	16,840.83
914	Depreciation - Land Transport Equipment	897.00	6,467.00
925	Depreciation - Other Machinery and Equipment	429.00	4,338.00
926	Depreciation - Furniture and Fixtures	286.00	3,432.00
929	Depreciation - Communication Equipment	77.00	385.00
TOTAL DEPRECIATION EXPENSES		P 46,175.39	P 505,633.12
TOTAL OPERATION EXPENSES		470,415.11	5,541,471.56
NET UTILITY INCOME		P 104,774.50	P 1,671,540.41

ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Other Maintenance and Operating Expenses (Administrative Expenses)		-	
989	Other Maintenance and Operating Expenses	-	
Financial Expenses (Administrative Expenses)		-	
991	Bank Charges	-	700.00
996	Interest Expenses	51,489.00	412,211.07
997	Loan Penalty Expenses	-	
TOTAL OTHER INCOME & EXPENSES		P 51,489.00	P 412,911.07

NET INCOME (LOSS)

		P 53,285.50	P 1,258,629.34
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Prepared by 
CRISANTO MONDIA JR
 Acctg. Processor/Bookkeeper

Noted by 
AMADOR G. GEROY
 General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
BALANCE SHEET
As of December 31, 2013


ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	2,539.50
103 Working Fund		5,000.00
107 Cash in Bank- PNB Oper Fund		3,031,541.61
108 Cash in Bank- Project Fund		-
Receivable Accounts		
111 Accounts Receivable	P	194,874.97
Other Receivables		
149 Other Receivable		3,900.00
149-A Other Receivables/Materials		2,204.40
Inventories		
151 Office Supplies Inventory	P	11,949.00
157 Fuel, Oil and Lubricants		3,900.60
159 Maintenance Supplies Inventory		-
168 Construction Materials Inventory		-
Other Inventories		
169-01 Meters		8,600.00
169-02 Service Connection Materials		11,642.40
169-03 Trans/Dist. Pipes and Fittings		567,947.66
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>3,857,145.58</u>
Property, Plant and Equipment		
Plant, Buildings and Structures		
203 Plant (UPIS)		
203-08 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		18,914,217.67
203-10 Fire Mains		-
203-11 Services		596,871.15
203-12 Meters		363,330.00
203-13 Meter Installation		-
203-14 Hydrants		97,180.75
204-05 Administrative Structures and Improvements		-
Equipment and Machinery		
207 Office Equipment		-
207-01 IT Equipment	P	208,252.88
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		2,889.75
226 Furniture and Fixtures		38,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>20,948,357.34</u>

Asset Contra Accounts		
303	Accumulated Depreciation- Plant	866,760.29
307	Accumulated Depreciation- Office Equipment	30,885.83
314	Accumulated Depreciation - Land Transport Equipment	6,467.00
325	Accumulated Depreciaton- Other Machinery and Equipment	8,001.00
326	Accumulated Depreciation- Furniture and Fixtures	6,864.00
361	Accumulated Amortization - Intangible Assets	-
329	Accumulated Depreciation - Communication Equipment	385.00
TOTAL CONTRA ACCOUNTS		P 919,363.12
TOTAL ASSETS AND OTHER DEBITS		P 23,886,139.80

LIABILITIES AND EQUITY

Payable Accounts		
401	Accounts Payable	P 4,137.00
402	Notes Payable	
Inter-Agency Payables		
412	Due to BIR, etc.	P 5,674.20
413	Due to Government Owned and/or Controlled Corporation	
414	Due to Local Government Units (in-Lieu Share, etc.)	
Other Payables		
423	Due to Officers and Employees	
429	Other Payables	
TOTAL CURRENT LIABILITIES		P 9,811.20
Loans/ Lease Payable		
433	Loans Payable	P 20,887,593.40
435	Loan Penalty Payable	
TOTAL LONG TERM DEBTS		P 20,887,593.40
Equity		
481	Retained Earnings	
481-01	Balance Transferred from Income Accounts	1,692,078.86
481-02	Prior Period Adjustments to Retained Earnings	38,027.00
481-03	Add; NET INCOME YEAR TO DATE	1,258,629.34
TOTAL EQUITY		P 2,988,735.20
TOTAL LIABILITIES AND EQUITY		P 23,886,139.80

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, 2013


	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills		
Current	P 400,938.04	P 5,472,586.52
CY-Arrears	120,511.68	1,291,355.57
Subtotal	521,449.72	6,763,942.09
Total collections on Water Sales	521,449.72	6,763,942.09
Collection of Tapping Fee	48,984.00	316,800.50
Collection of Reconnection Fee	600.00	23,100.00
Collection of Transfer fees	-	8,950.00
Collection of Penalty/Charges	-	500.00
Collection of Materials	6,854.80	69,491.98
Sub-total	577,888.52	7,182,784.57
Interest Income /Other Income	761.19	4,183.42
Cash Deposit From Working Fund	-	15,000.00
Cash Deposit From Project Fund	-	5,381.04
Total Cash Inflows	P 578,649.71	P 7,207,349.03
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	49,250.00	626,500.00
Purchased Water	295,680.00	3,654,636.00
Other Operation and Maint. Expenses	37,053.50	309,695.62
Repairs & Maintenance	25,110.00	154,594.48
Purchase of office supplies Inventory	-	33,413.19
Purchase of One unit Motorcycle	-	53,000.00
Payment to Supplier	62,058.80	510,081.30
Payment of Motorcycle Sidecar (Full payment)	-	22,090.00
Purchased of 1 pc. Concrete cross cutter blade	-	8,460.00
Purchase of 2 units Bicycle (BMX)	-	6,392.00
Payment for 1 unit Mini-Trailer of motorcycle	-	6,401.40
Payment for 1 unit Fax Machine	-	9,651.92
Payment for 1 set computer, 2 pcs. AVR, 1 pc. Router	-	32,119.80
Payment for 1 unit computer printer	-	9,395.30
Payment for Maintenance supplies inventory	-	1,160.00
Payment for 1 unit ATX Power Supply	-	750.01
Payment for 1 unit motherboard/4 pcs Epson cartridge	-	4,060.80
Taxes	18,772.16	184,841.59
Bank Charges	-	700.00
Payment for 1 unit UPS use for computer	2,697.32	2,697.32
Payment for Loan Interest/Loans Payable	51,489.00	412,211.07
Total Cash Outflows	542,110.78	6,042,851.80

Total Cash Provided (used) by Operating Activities	P	<u>36,538.93</u>	P	<u>1,164,497.23</u>
<u>Cash Flows from Investing Activities:</u>				
Cash Inflows:				
Total Cash Inflows	P	<u> </u>	P	<u> </u>
Cash Outflows:				
Total Cash Outflows		<u>-</u>		<u>-</u>
Total Cash Provided (Used) by Investing Activities	P	<u>-</u>	P	<u>-</u>
<u>Cash Flows from Financing Activities</u>				
Cash Inflows:				
Interest Income		<u>-</u>		<u>-</u>
Total Cash Inflows		<u>-</u>		<u>-</u>
Cash Outflows:				
Bank Charges		<u>-</u>		<u>-</u>
Total Cash Outflows		<u>-</u>		<u>-</u>
Total Cash Provided (used) by Financing Activities		<u>-</u>		<u>-</u>
TOTAL CASH INFLOWS	P	<u>578,649.71</u>	P	<u>7,207,349.03</u>
TOTAL CASH OUTFLOWS		<u>542,110.78</u>		<u>6,042,851.80</u>
NET CASH INFLOWS		<u>36,538.93</u>		<u>1,164,497.23</u>
Cash Provided by Operating, Investing and Financing Activities		<u>36,538.93</u>		<u>1,164,497.23</u>
Add: Cash and Cash Equivalents - Beginning		<u>2,997,542.18</u>		<u>1,869,583.88</u>
Cash and Cash Equivalents, Ending	P	<u>3,034,081.11</u>	P	<u>3,034,081.11</u>

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer		-	P	2,539.50
Cash in Bank -PNB Oper Fund	P	3,031,541.61		-
Cash in Bank -Project Fund		-		-
				<u>3,031,541.61</u>
			P	<u>3,034,081.11</u>

Prepared by: 
CRISANTO MONDIA JR
 Acctg. Processor -Bookkeeper

Noted by: 
AMADOR G. GEROY
 Acting General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
 Pulupandan, Negros Occidental

MONTHLY DATA SHEET

For the Month of December, 2013

I. SERVICE CONNECTION DATA

L1 Total Services	:	<u>1,398</u>	L6 Changes:		
L2 Total Active	:	<u>1,284</u>	New	:	<u>21</u>
L3 Total Metered	:	<u>1,284</u>	Reconnected	:	<u>1</u>
L4 Total Billed	:	<u>1,254</u>	Disconnected	:	<u>3</u>
L5 Population Served	:	<u>8,388</u>	L7 Customers in Arrears	:	<u>137</u>
			Number	:	<u> </u>

II. PRESENT WATER RATES:

Effect

LWUA Approved? Yes () No () Date Approved: Sept. 27, 2013

	No. of Conn's	Min. Charge	Commodity Charge				
			0-10	11-20	21-30	31-41	41-up
Domestic/Government	1,258	₱ 260.00	₱ 27.25	₱ 28.75	₱ 30.75	₱ 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	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

		<u>This Month</u>		<u>Year-to-Date</u>
3.1 BILLINGS (Water Sales)				
a. Current (Metered)	:	₱ 509,263.86		₱ 6,705,967.66
b. Current (Flat Rate)	:			
c. Penalty Charges	:	<u>12,540.56</u>		<u>139,160.01</u>
Total		<u>₱ 521,804.42</u>		<u>₱ 6,845,127.67</u>
3.2 COLLECTIONS (Water Sales)				
a. Current Accounts	:	₱ 400,938.04		₱ 5,472,586.52
b. Arrears (CY)	:	<u>120,511.68</u>		<u>1,291,385.57</u>
c. Arrears (PY)	:			
Total		<u>₱ 521,449.72</u>		<u>₱ 6,763,942.09</u>
3.3 ON-TIME-PAID: This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 78.73 %
COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 98.81 %
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	x 100	= 97.19 %
3.4 Account Receivables - Beginning of the year		₱ <u>113,684.39</u>		₱ <u>113,684.39</u>

IV. FINANCIAL DATA

4.1 REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 574,428.42	P 7,208,828.55
b) Non-Operating	761.19	4,183.38
Total	<u>P 575,189.61</u>	<u>P 7,213,011.93</u>

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 49,250.00	P 627,000.00
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	-
d) Other O & M Expenses	79,309.72	754,202.44
e) Depreciation Expenses	46,175.39	595,633.12
f) Interest Expenses	51,489.00	412,211.07
g) Others (Purchased Water)	295,680.00	3,654,636.00
Total	<u>P 521,904.11</u>	<u>P 5,953,682.63</u>

4.3 NET INCOME (LOSS)

P 53,285.50	P 1,258,629.34
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4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 578,649.71	P 7,207,349.03
b) Disbursements	542,110.78	6,042,851.80
c) Net Receipts (Disbursements)	26,538.93	1,164,497.23
d) Cash Balance (Beginning)	2,997,542.18	1,869,583.88
e) Cash Balance (End)	<u>P 3,034,081.11</u>	<u>P 3,034,081.11</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P _____	c) Inventories	-	P 604,039.66
1. Cash in Bank	P _____	d) A/R- Cust	-	P 194,874.97
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 20,887,593.40
1. Cash in Bank	P 3,031,541.61	g) Payable to Supplier	-	P 4,137.00
2. Cash on Hand	P 2,539.50	h) Total Debt Service (LWUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P _____			

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)		24,640	Flowmeter
e) Total	0	24,640 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 (Bacivad)	24,640	328,238	flow meter
d) Total	<u>24,640</u>	<u>328,238</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			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	16,872	226,379
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	16,872	226,379
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>16,872</u>	<u>226,379</u>

5.5 WATER USE ASSESMENT

a) Average monthly consumption/connection	=	13
b) Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2e} \times 100 =$	68 %
d) Revenue Producing ¹	$\frac{5.4c}{5.2e} \times 100 =$	68 %

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 5,500.00
			General Manager	15,000.00
6.2 Bacteriological	a) Total samples taken			1
	b) No. of Negative Results			1
	c) Test Results submitted to LWUA			Yes
6.3 Chlorination	a) Total samples taken			—
	b) No. of samples meeting standards			—
	c) No. of days full chlorination			—

6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Date</u>
a) Resolutions approved	1	12
b) Policies Passed		
c) Director's Fee Paid	P 5,000.00	P 59,000.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	23
3 Special (No.)	1	1

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 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>VTD</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	_____	_____	_____
i) 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:


CRISANTO NICNIDA, JR.
 Bookkeeper

 Date

VERIFIED BY:

 Mgmt. Advisor

 Date

NOTED BY:


AMADOR G. GEROY
 General Manager

 Date

RECORDED BY:

 FMD

 Date