



HERMOSA WATER DISTRICT

Unit 2, Jorge's Apartment, Magsaysay St.,
Brgy. Sto. Cristo, Hermosa, Bataan
Telefax No. (047) 491-2472

Balance Sheet

As of December 31, 2015

ASSETS

Current Assets

Cash on Hand (Note 1)			
102 Cash - Collecting Officers	Php	40,669.43	
103 Petty Cash Fund		<u>25,000.00</u>	Php 65,669.43
Cash in Bank - Local Currency			
107a Cash in Bank - LCCA	Php	4,412,441.35	
107b Cash in Bank - HYSA		11,238,540.74	
107c Cash in Bank - LCCA - EFPS		<u>100,140.07</u>	15,751,122.16
Receivables (Note 2)			
111 Accounts Receivables	Php	2,567,775.35	
301 Allowance for Doubtful Accounts		(359,634.60)	
135 Due from Officers and Employees		0.00	
149 Other Receivables		<u>320,971.68</u>	2,529,112.43
Inventories (Note 3)			
151 Office Supplies Inventory	Php	11,216.00	
158 Chemicals and Filtering Supplies Inventory		-	
168 Construction Materials Inventory		<u>666,639.32</u>	677,855.32
Other Current Assets (Note 4)			
177 Guaranty Deposits	Php	14,158.08	14,158.08
Total Current Assets			Php 19,037,917.42

Non-Current Assets

Property, Plant, and Equipment (Note 4)			
201 Land			Php 1,906,700.00
203 Plant (UPIS)	Php	41,835,519.84	
303 Accumulated Depreciation - Plant		(12,843,600.22)	28,991,919.62
207 Office Equipment	Php	218,863.04	
307 Accumulated Depreciation - Office Equipment		(89,251.68)	129,611.36
225-02 Pumping Equipment (Machineries & Equipment)	Php	5,973,365.12	
325-01 Accumulated Depreciation - Pumping Equipment (Machineries & Equipm		(2,570,503.31)	3,402,861.81
225-03 Water Treatment Equipment	Php	981,951.00	
325-03 Accumulated Depreciation - Water Treatment Equipment		(337,209.61)	644,741.39
225-05 Communication Equipment	Php	12,223.00	
325-05 Accumulated Depreciation - Communication Equipment		(9,295.13)	2,927.87
225-07 Other Machineries and Equipment	Php	480,219.33	
325-07 Accumulated Depreciation - Other Machineries and Equipment		(274,946.48)	205,272.85
226 Furnitures and Fixtures	Php	115,338.74	
326 Accumulated Depreciation - Furniture and Fixtures		(78,670.86)	36,667.88
209 IT Equipment & Software	Php	448,465.67	
309 Accumulated Depreciation - IT Equipment & Software		(261,312.61)	187,153.06
214 Land Transport Equipment - Motor Vehicle	Php	2,154,801.43	
314 Accumulated Depreciation - Land Transport Equipment		(449,074.91)	1,705,726.52
Total Non-Current Assets (Net PPE)			37,213,582.36

Other Assets			
263 Sinking Fund	Php	906,120.25	
243 Construction in Progress - Plant		(0.00)	
244 Construction-in-Progress- Buildings and Other Structures		<u>1,219,596.00</u>	2,125,716.25
TOTAL ASSETS			58,377,216.03

LIABILITIES AND EQUITY

Current Liabilities

Payable Accounts			
401 Accounts Payable	Php	575,486.50	
423 Due to Officers and Employees		716,596.42	
434 Current Portion of Long-term Debt		1,257,233.00	
459 Other Deferred Credits (Accrued Revenue)		<u>2,312.33</u>	2,551,628.25
Inter-Agency Payables (note 5)			
412-01 Due to NGA - BIR	Php	116,923.59	
412-02 Due to NGA - GSIS		105,343.50	
412-03 Due to NGA - PAG-IBIG		9,381.42	
412-04 Due to NGA - PHILHEALTH		6,875.00	
412-05 Due to NGA - COA		37,387.99	
412e Due to Other Funds (PROFUND)		-	
412f Due to National Government Agency		-	
413 Due to Other GOCCs		48,146.54	
426 Accrued Light and Power		220,394.66	
429 Other Payables		<u>653,159.00</u>	1,197,611.70
Total Current Liabilities	Php		3,749,239.95

Non-Current Liabilities (Note 7)

433 Loans Payable - Domestic	Php	19,762,377.67	
Total Non-Current Liabilities			Php 19,762,377.67

Equity (Note 8)

479 Donated Capital			Php 2,659,000.00
481 Retained Earnings		23,931,195.37	
Add: Net Income as of November 2015		7,960,463.49	
Add: Net Income for the month		<u>314,939.55</u>	
Total			32,206,598.41
TOTAL LIABILITIES AND EQUITY			Php 58,377,216.03

Prepared by:

Approved by:

KRISTINE ANNE R. ROXAS
Senior Accounting Processor A

Engr. GIDEON S. DE LEON
General Manager



HERMOSA WATER DISTRICT

Unit 2, Jorge's Apartment, Magsaysay St.,
Brgy. Sto. Cristo, Hermosa, Bataan
Telefax No. (047) 491-2472

Income Statement

For the Period Ended December 31, 2015

INCOME	DECEMBER			YEAR TO DATE			2015
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	BUDGET
576-01 Metered Sales	Php 1,896,517.98	1,791,266.67	(105,251.31)	23,508,943.63	21,495,200.00	(2,013,743.63)	21,495,200.00
618-04 Other Water Revenue	92,800.00	70,000.00	(22,800.00)	1,083,705.00	840,000.00	(243,705.00)	840,000.00
619-01 Penalty Charges	75,834.94	89,566.67	13,731.73	940,872.73	1,074,800.00	133,927.27	1,074,800.00
659 Other Income	-	-	-	23,619.75	-	(23,619.75)	-
GROSS INCOME	2,065,152.92	1,950,833.33	(114,319.59)	25,557,141.11	23,410,000.00	(2,147,141.11)	23,410,000.00
Less:							
792-11 Discounts - Senior Citizen (5%) (Misc. Cust. Acc. Exp.)	1,427.02	8,333.33	6,906.31	52,700.66	100,000.00	47,299.34	100,000.00
Total Business and Service Income	2,063,725.90	1,942,500.00	(121,225.90)	25,504,440.45	23,310,000.00	(2,194,440.45)	23,310,000.00
LESS: EXPENSES							
PERSONAL SERVICES							
701 Salaries and Wages - Regular	303,696.80	419,575.00	115,878.20	3,615,536.98	5,034,900.00	1,419,363.02	5,034,900.00
706 Salaries and Wages - Others	25,675.00	26,883.33	1,208.33	312,512.75	322,600.00	10,087.25	322,600.00
Total Personal Services	329,371.80	446,458.33	117,086.53	3,928,049.73	5,357,500.00	1,429,450.27	5,357,500.00
OTHER COMPENSATION							
707 Personal Economic Relief Allowance - PERA	36,000.00	44,000.00	8,000.00	428,000.00	528,000.00	100,000.00	528,000.00
708 Additional Compensation - ADCOM	-	44,000.00	44,000.00	-	528,000.00	528,000.00	528,000.00
710 Representation Allowance - RA	18,500.00	18,500.00	-	222,000.00	222,000.00	-	222,000.00
711 Transportation Allowance - TA	(55,875.45)	21,608.33	77,483.78	163,968.73	259,300.00	95,331.27	259,300.00
712 Clothing Allowance	-	9,166.67	9,166.67	95,000.00	110,000.00	15,000.00	110,000.00
713 Honoraria	-	-	-	-	-	-	-
714 Year End Bonus	-	79,100.00	79,100.00	396,365.00	949,200.00	552,835.00	949,200.00
719 Other Bonuses & Allowances	3,000.00	95,916.67	92,916.67	325,315.00	1,151,000.00	825,685.00	1,151,000.00
Total Other Compensation	1,624.55	312,291.67	310,667.12	1,630,648.73	3,747,500.00	2,116,851.27	3,747,500.00
PERSONNEL BENEFITS CONTRIBUTIONS							
721 Life and Retirement Insurance Contributions	36,372.54	50,350.00	13,977.46	433,515.18	604,200.00	170,684.82	604,200.00
722 PAG-IBIG Contributions	1,800.00	2,200.00	400.00	21,400.00	26,400.00	5,000.00	26,400.00
723 Philhealth Contributions	3,437.50	4,000.00	562.50	40,275.00	48,000.00	7,725.00	48,000.00
724 ECC Contributions	1,800.00	2,200.00	400.00	21,400.00	26,400.00	5,000.00	26,400.00
725 Provident Fund Contributions	-	-	-	-	-	-	-
Total Personnel Benefits Contributions	43,410.04	58,750.00	15,339.96	516,590.18	705,000.00	188,409.82	705,000.00
OTHER PERSONNEL BENEFITS							
737 Vacation Leave & Sick Leave	14,276.63	65,158.33	50,881.70	86,672.39	781,900.00	695,227.61	781,900.00
738 Overtime and Night Pay	20,743.00	20,000.00	(743.00)	174,608.00	240,000.00	65,392.00	240,000.00
749 Other Personnel Benefit	-	-	-	-	-	-	-
750 Directors' Fees	88,739.65	37,454.58	(51,285.07)	431,100.00	449,455.00	18,355.00	449,455.00
Total Other Personnel Benefits Contributions	123,759.28	122,612.92	(1,146.36)	692,380.39	1,471,355.00	778,974.61	1,471,355.00
SUPPLIES EXPENSE							
751 Office Supplies Expense	-	6,666.67	6,666.67	53,041.48	80,000.00	26,958.52	80,000.00
758 Chemicals & Filtering Materials	-	9,666.67	9,666.67	116,000.00	116,000.00	-	116,000.00
759 Maintenance Supplies Expense	-	1,000.00	1,000.00	3,782.00	12,000.00	8,218.00	12,000.00
765 Other Supplies Expenses	-	-	-	-	-	-	-
Total Supplies and Materials Expense	-	17,333.33	17,333.33	172,823.48	208,000.00	35,176.52	208,000.00
TRAVELING AND TRAINING EXPENSES							
766 Traveling Expenses	928.00	16,666.67	15,738.67	98,018.96	200,000.00	101,981.04	200,000.00
767 Training and Scholarship Expense	48,500.00	28,000.00	(20,500.00)	335,059.00	336,000.00	941.00	336,000.00
Total Traveling and Training Expenses	49,428.00	44,666.67	(4,761.33)	433,077.96	536,000.00	102,922.04	536,000.00
UTILITY EXPENSES							
768 Water	-	750.00	750.00	-	9,000.00	9,000.00	9,000.00
769 Electricity Expense	10,066.23	6,600.00	(3,466.23)	73,313.01	79,200.00	5,886.99	79,200.00
771 Fuel	47,513.26	45,000.00	(2,513.26)	317,603.87	540,000.00	222,396.13	540,000.00
Total Utility Expenses	57,579.49	52,350.00	(5,229.49)	390,916.88	628,200.00	237,283.12	628,200.00
COMMUNICATION EXPENSES							
772 Postage and Deliveries	-	100.00	100.00	970.00	1,200.00	230.00	1,200.00
773 Telephone Expenses - Landline	792.77	2,000.00	1,207.23	12,138.72	24,000.00	11,861.28	24,000.00
774 Telephone Expenses - Mobile	9,604.71	11,950.00	2,345.29	142,945.19	143,400.00	454.81	143,400.00
775 Internet Expenses	2,887.17	3,133.33	246.16	37,459.29	37,600.00	140.71	37,600.00
776 Cable, Satellite, Telegraph, & Radio Expense	400.00	450.00	50.00	4,800.00	5,400.00	600.00	5,400.00
Total Communications Expenses	13,684.65	17,633.33	3,948.68	198,313.20	211,600.00	13,286.80	211,600.00
PRINTING & ADVERTISING EXPENSES							
777 Printing & Binding Expense	-	8,333.33	8,333.33	99,570.00	100,000.00	430.00	100,000.00
778 Advertising, Promotional, & Marketing Expense	131,000.00	21,416.67	(109,583.33)	256,811.04	257,000.00	188.96	257,000.00
Total Printing & Advertising Expenses	131,000.00	29,750.00	(101,250.00)	356,381.04	357,000.00	618.96	357,000.00
TAXES, DUTIES, AND PREMIUMS							
779 Taxes, Duties, and Licenses	38,221.84	51,608.33	13,386.49	618,612.57	619,300.00	687.43	619,300.00
781 Insurance Premiums	-	2,875.00	2,875.00	18,927.75	34,500.00	15,572.25	34,500.00
Total Taxes, Duties, and Premiums	38,221.84	54,483.33	16,261.49	637,540.32	653,800.00	16,259.68	653,800.00
782 Representation Expense	11,853.40	31,837.08	19,983.68	381,767.94	382,045.00	277.06	382,045.00
783 Awards, Prizes, and Other Claims	-	-	-	-	-	-	-
RENT/ LEASE EXPENSES							
786-01 Rent - Office	7,228.92	6,308.33	(920.59)	75,381.36	75,700.00	318.64	75,700.00
786-02 Rent - Transformer	-	5,833.33	5,833.33	69,400.00	70,000.00	600.00	70,000.00
Total Rent/ Lease Expenses	7,228.92	12,141.67	4,912.75	144,781.36	145,700.00	918.64	145,700.00

GENERATION AND DISTRIBUTION EXPENSES

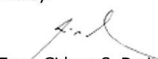
792-05	Fuel for Power Production	18,749.76	20,833.33	2,083.57	155,288.11	250,000.00	94,711.89	250,000.00
792-07	Power / Fuel Purchased for Pumping	423,240.69	226,666.67	(196,574.02)	2,719,368.05	2,720,000.00	631.95	2,720,000.00
792-08	Water Treatment Operation Expense	3,650.00	7,083.33	3,433.33	84,700.00	85,000.00	300.00	85,000.00
792-09	Chemical, Filtering, and Lab Expenses	-	-	-	-	-	-	-
Total Generation and Distribution Expenses		445,640.45	254,583.33	(191,057.12)	2,959,356.16	3,055,000.00	95,643.84	3,055,000.00
795	Extraordinary & Miscellaneous Expense	4,058.50	8,200.00	4,141.50	94,388.79	98,400.00	4,011.21	98,400.00
796	Membership Dues & Contributions To Organizations	18,000.00	4,833.33	(13,166.67)	57,000.21	58,000.00	999.79	58,000.00
797	Cultural and Athletic Expense	-	2,750.00	2,750.00	26,750.00	33,000.00	6,250.00	33,000.00
841	Donations	-	-	-	-	-	-	-
PROFESSIONAL SERVICES								
842	Legal Services	-	3,300.00	3,300.00	3,550.00	39,600.00	36,050.00	39,600.00
843	Auditing Services	-	12,916.67	12,916.67	154,323.64	155,000.00	676.36	155,000.00
845	General/ Janitorial Services	4,800.00	3,600.00	(1,200.00)	31,200.00	43,200.00	12,000.00	43,200.00
849	Other Professional Services	-	-	-	-	-	-	-
Total Professional Services		4,800.00	19,816.67	15,016.67	189,073.64	237,800.00	48,726.36	237,800.00
REPAIRS & MAINTENANCE								
803	Repairs and Maintenance - UPIS	13,207.51	24,583.33	11,375.82	287,495.82	295,000.00	7,504.18	295,000.00
804	Repairs and Maintenance - Buildings and Other Structures	22,013.25	5,416.67	(16,596.58)	49,089.94	65,000.00	15,910.06	65,000.00
817	Repairs and Maintenance - Const. Equipment	-	416.67	416.67	-	5,000.00	5,000.00	5,000.00
807	Repairs and Maintenance - Office Equipment	2,155.00	1,291.67	(863.33)	15,368.25	15,500.00	131.75	15,500.00
814	R & M - Land Transport Equipment	26,794.49	11,875.00	(14,919.49)	142,097.89	142,500.00	402.11	142,500.00
825	Repairs and Maintenance - Other Machineries	-	22,500.00	22,500.00	5,621.00	270,000.00	264,379.00	270,000.00
Total Repairs and Maintenance		64,170.25	66,083.33	1,913.08	499,672.90	793,000.00	293,327.10	793,000.00
DOUBTFUL ACCOUNTS, DEPRECIATION EXPENSE								
901	Doubtful Accounts Expense	(9,690.12)	8,333.33	18,023.45	(9,690.12)	100,000.00	109,690.12	100,000.00
903	Depreciation Exp. - Plant (UPIS)	122,390.69	125,000.00	2,609.31	1,393,245.32	1,500,000.00	106,754.68	1,500,000.00
907	Depreciation Exp. - Office Equipment	1,078.73	1,000.00	(78.73)	11,375.51	12,000.00	624.49	12,000.00
925-01	Depreciation Exp. - Machineries	40,393.80	36,000.00	(4,393.80)	431,426.07	432,000.00	573.93	432,000.00
925-03	Depreciation Exp. - Water Treatment Equipment	7,193.63	6,916.67	(276.96)	82,566.06	83,000.00	433.94	83,000.00
925-05	Depreciation Exp. - Communication Equipment	85.86	833.33	747.47	1,030.32	10,000.00	8,969.68	10,000.00
925-07	Depreciation Exp. - Other Machineries	5,733.74	5,416.67	(317.07)	62,254.05	65,000.00	2,745.95	65,000.00
926	Depreciation Exp. - Furniture & Fixtures	671.37	1,250.00	578.63	10,159.35	15,000.00	4,840.65	15,000.00
927	Depreciation Exp. - IT Equipment	3,537.18	2,958.33	(578.85)	35,351.12	35,500.00	148.88	35,500.00
914	Depreciation Exp. - Land Transport Equipment	16,161.01	14,333.33	(1,827.68)	171,408.10	172,000.00	591.90	172,000.00
Total Doubtful Accounts/ Depreciation Expense		187,555.89	202,041.67	14,485.78	2,189,125.78	2,424,500.00	235,374.22	2,424,500.00
Total Operation & Maintenance Expenses		1,531,387.06	1,758,616.67	227,229.61	15,498,638.69	21,103,400.00	5,604,761.31	21,103,400.00
ADD: Other Income								
612	Interest Income	10,420.27	7,000.00	(3,420.27)	95,325.25	84,000.00	(11,325.25)	84,000.00
618-01	Miscellaneous Service Revenue	17,867.44	45,500.00	27,632.56	245,688.62	546,000.00	300,311.38	546,000.00
Total Other Income		28,287.71	52,500.00	24,212.29	341,013.87	630,000.00	288,986.13	630,000.00
TOTAL INCOME (LOSS)		560,626.55	236,383.33	(324,243.22)	10,346,815.63	2,836,600.00	(7,510,215.63)	2,836,600.00
LESS: Other Expense								
985	Loss of Assets	-	-	-	-	-	-	-
989	Other Maintenance and Operating Expenses	117,907.00	97,125.00	(20,782.00)	350,750.47	1,165,500.00	814,749.53	1,165,500.00
991	Bank Charges	-	-	-	-	-	-	-
992	Commitment Fee	-	-	-	-	-	-	-
996	Interest Expenses	127,780.00	191,558.33	63,778.33	1,720,662.12	2,298,700.00	578,037.88	2,298,700.00
NET INCOME (LOSS)		Php 314,939.55	(52,300.00)	(367,239.55)	Php 8,275,403.04	(627,600.00)	(8,903,003.04)	(627,600.00)

* Supplementary Budget for 2015 applied

Prepared by:


KRISTINE ANNE R. ROXAS
 Senior Accounting Processor A

Approved by:


Engr. Gideon S. De Leon
 General Manager



HERMOSA WATER DISTRICT

Detailed Cash Flow Statement

For the Month Ended December 31, 2015

	CURRENT MONTH			YEAR-TO-DATE			2015 BUDGET
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	
Cash flow from operating activities							
Cash inflows:							
Service income	1,912,222.87	1,880,833.33	31,389.54	23,863,717.63	22,570,000.00	1,293,717.63	22,570,000.00
Business income	92,800.00	70,000.00	22,800.00	1,085,705.00	840,000.00	245,705.00	840,000.00
Permits and licenses	-	-	-	-	-	-	-
Other income	-	-	-	23,487.95	-	23,487.95	-
Receivables	-	-	-	-	-	-	-
Other receipts	71,293.90	45,500.00	25,793.90	1,094,324.39	546,000.00	548,324.39	546,000.00
Total cash inflows	2,076,316.77	1,996,333.33	79,983.44	26,067,234.97	23,956,000.00	2,111,234.97	23,956,000.00
Cash outflows:							
Personal services	382,874.44	930,741.67	547,867.23	3,869,134.48	11,168,900.00	7,299,765.52	11,168,900.00
Maintenance and other operating expenses	1,136,477.63	626,025.00	(510,452.63)	13,245,719.30	7,512,300.00	(5,733,419.30)	7,512,300.00
Interest expense	-	-	-	-	-	-	-
Purchase of inventories	-	1,058,333.33	1,058,333.33	1,118,169.45	12,700,000.00	11,581,830.55	12,700,000.00
Prepayments, deposits and deferred charges	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Taxes, Duties, and Premiums	229,505.47	44,483.33	(185,022.14)	2,946,751.96	533,800.00	(2,412,951.96)	533,800.00
Other disbursements	125,000.00	-	(125,000.00)	408,000.00	-	(408,000.00)	-
Total cash outflows	1,873,857.54	2,659,583.33	785,725.79	21,587,775.19	31,915,000.00	10,327,224.81	31,915,000.00
<i>Cash from operating activities</i>	<i>202,459.23</i>	<i>(663,250.00)</i>	<i>865,709.23</i>	<i>4,479,459.78</i>	<i>(7,959,000.00)</i>	<i>12,438,459.78</i>	<i>(7,959,000.00)</i>
Cash flow from investing activities							
Cash inflows:							
Sale of property, plant and equipment	-	-	-	-	-	-	-
Sale of investment	-	-	-	-	-	-	-
Proceeds from matured investment	-	-	-	-	-	-	-
Interest and dividends	9,997.36	7,000.00	2,997.36	94,005.64	84,000.00	10,005.64	84,000.00
Total cash inflows	9,997.36	7,000.00	2,997.36	94,005.64	84,000.00	10,005.64	84,000.00
Cash outflows:							

Investments	-	-	-	-	-	-	-
Purchase/Acquisition of property, plant and equipment	-	-	-	-	-	-	-
Transfer of funds	-	-	-	325,000.00	-	(325,000.00)	-
Total cash outflows	-	-	-	325,000.00	-	(325,000.00)	-
<i>Cash from investing activities</i>	9,997.36	7,000.00	2,997.36	(230,994.36)	84,000.00	(314,994.36)	84,000.00
Cash flow from financing activities							
Cash inflows:							
Acquisition of loans	-	-	-	-	-	-	-
Total cash inflows	-	-	-	-	-	-	-
Cash outflows:							
Loan amortization	228,358.00	270,641.67	42,283.67	2,740,296.00	3,247,700.00	507,404.00	3,247,700.00
Retirement/Redemption of debt securities	-	-	-	-	-	-	-
Financial expenses	-	-	-	-	-	-	-
Total cash outflows	228,358.00	270,641.67	42,283.67	2,740,296.00	3,247,700.00	507,404.00	3,247,700.00
<i>Cash from financing activities</i>	(228,358.00)	(270,641.67)	42,283.67	(2,740,296.00)	(3,247,700.00)	507,404.00	(3,247,700.00)
Increase in cash and cash equivalents	(15,901.41)	(926,891.67)	910,990.26	1,508,169.42	(11,122,700.00)	12,630,869.42	(11,122,700.00)
Cash and cash equivalents at beginning of period	15,832,693.00	(595,808.33)	16,428,501.33	14,308,622.17	9,600,000.00	4,708,622.17	13,800,000.00
Cash and cash equivalents at end of period	15,816,791.59	(1,522,700.00)	17,339,491.59	15,816,791.59	(1,522,700.00)	17,339,491.59	2,677,300.00

Prepared by:


KRISTINE ANNE R. ROXAS
Senior Accounting Processor A

Approved by:


Engr. GIDEON S. DE-LEON
General Manager



HERMOSA WATER DISTRICT
MONTHLY DATA SHEET
 For the Month Ended December 31, 2015

1. SERVICE CONNECTION DATA:

1.1 Total Services	5,212	
1.2 Total Inactive	361	1.6 Customer in Arrears
1.3 Total Metered	4,851	56%
1.4 Total Billed	4,851	
1.5 Changes:		
New	44	
Reconnected	11	
Disconnected	27	

2. PRESENT WATER RATES: Effective October 2011

	No. of Conns.	Minimum Charge	COMMODITY CHARGES				
			11-20 cu.m	21-30 cu.m.	31-40 cu.m.	41-50 cu.m.	51 above
Domestic/Government	4,690	165.00	18.25	19.25	20.50	22.00	23.75
Commercial/Industrial	16	330.00	36.50	38.50	41.00	44.00	47.50
Commercial A	28	288.75	31.90	33.65	35.85	38.50	41.55
Commercial B	88	247.50	27.35	28.25	30.75	33.00	35.60
Commercial C	29	206.25	22.80	24.05	25.60	27.50	29.65
Bulk/Wholesale	0	412.50	54.75	57.75	61.50	66.00	71.25

3. BILLING COLLECTION DATA:

	This Month	YTD
3.1 Billing (Water Sales)		
a. Current (metered)	1,896,517.98	23,508,943.63
b. Current(Flat rate)	-	-
c. Penalty Charges	75,834.94	940,872.73
TOTALS	1,972,352.92	24,449,816.36

3.2 Collection (Water Sales)		
a. Current Accounts	838,481.72	12,071,070.17
b. Arrears (Current Year)	1,073,741.15	9,479,562.31
c. Arrears (Previous Years)	-	2,313,085.15
TOTALS	1,912,222.87	23,863,717.63

3.3 On-Time Paid, This Month =	$\frac{(3.2.A) \times 100}{(3.1.A) + (3.1.B)}$	=	<u>44%</u>
Collection Efficiency, YTD =	$\frac{(3.2.A) + (3.2.B) \times 100}{(3.1) \text{ Total}}$	=	<u>88%</u>
Collection Ratio, YTD =	$\frac{(3.2) \text{ Total}}{(3.1) \text{ Total A/R } 1,594,076.26}$	=	<u>92%</u>

4. FINANCIAL DATA:

	This Month	YTD
4.1 Revenue		
a. Operating	2,063,725.90	25,504,440.45
b. Non-Operating	28,287.71	341,013.87
TOTALS	2,092,013.61	25,845,454.32

	This Month	YTD
4.2 Expenses		
a. Personal Services	329,371.80	3,928,049.73
b. Other Compensation	1,624.55	1,630,648.73
c. Personnel Benefits Cont.	43,410.04	516,590.18
d. Generation/Distribution Expenses	445,640.45	2,959,356.16
e. Other O and M Expenses	769,471.33	6,346,280.70
f. Bad Debts/Depreciation Expenses	187,555.89	2,189,125.78
g. Extra-Ordinary Gains/Losses	-	-
TOTALS	1,777,074.06	17,570,051.28

4.3 NET INCOME (LOSS)	314,939.55	8,275,403.04
-----------------------	------------	--------------

4.4 Cash Flow Report:

a. Cash Inflows (Receipts)	2,086,314.13	26,161,240.61
b. Cash Outflows (Disbursement)	<u>2,102,215.54</u>	<u>24,653,071.19</u>
c. Net Receipts	(15,901.41)	1,508,169.42
d. Cash Balance, Beginning	<u>15,832,693.00</u>	<u>14,308,622.17</u>
e. Cash Balance, Ending	<u><u>15,816,791.59</u></u>	<u><u>15,816,791.59</u></u>

4.5 Miscellaneous Data:

a. Loans Funds (Total)	<u>-</u>
1. Cash on Hand	<u>-</u>
2. Cash In Bank	<u>-</u>
b. WD Funds (Total)	<u>16,722,911.84</u>
1. Cash-Collecting Officer	<u>40,669.43</u>
2. Cash In Bank	<u>15,751,122.16</u>
3. Investments	<u>-</u>
4. Petty Cash Fund	<u>25,000.00</u>
5. Reserves	<u>906,120.25</u>
c. Inventories	<u>677,855.32</u>
d. Accounts Receivables	<u>2,543,270.51</u>
e. Customers Deposit	<u>-</u>
f. Loans Payable LWUA	<u>21,019,610.67</u>
g. Other Payable	<u>48,146.54</u>

5. WATER PRODUCTION DATA:

No.	Total Rated Capacity		Basis of Data
5.1 Source of Supply			
a. Well - Palihan P.S.	<u>77,760</u>	m/mo.	Flow Meter Reading
b. Well - Mabuco P.S.	<u>59,616</u>		
c. Well - San Pedro	<u>15,552</u>		
d. Well - Balsik	<u>59,616</u>		
e. Well - Beverly Hgts	<u>12,960</u>		
f. Well - Hermosa Hgt	<u>18,662</u>		
g. Well - Silver Valley	<u>31,104</u>		
h. Total	<u><u>275,270</u></u>	m/mo.	

5.2 Water Production

		This Month	YTD	Method of Measurement
a. Pumped	1	<u>35,067</u>	<u>441,165</u>	
b. Pumped	2	<u>27,978</u>	<u>366,938</u>	
c. Pumped	3	<u>10,692</u>	<u>146,754</u>	
d. Pumped	4	<u>20,092</u>	<u>258,028</u>	
e. Pumped	5	<u>1,157</u>	<u>15,925</u>	
f. Pumped	6	<u>3,184</u>	<u>59,555</u>	
g. Pumped	7	<u>22,171</u>	<u>160,816</u>	
h. Total		<u><u>120,341</u></u>	<u><u>1,449,181</u></u>	

5.3 Accounted Water Use

a. Metered Billed	<u>96,503</u>	<u>1,187,058</u>	cu.m
b. Unmetered Billed	<u>-</u>	<u>-</u>	
c. Total Billed (5.3.a+5.3.b)	<u>-</u>	<u>-</u>	cu.m
d. Metered Unbilled	<u>-</u>	<u>-</u>	
e. Unmetered Billed	<u>-</u>	<u>-</u>	
f. Total Accounts (5.3.c+5.3.d+5.3.e)	<u>96,503</u>	<u>1,187,058</u>	cu.m

5.4 Water Use Assessment

a. Average Monthly Consumption/Connection	<u>19.89</u>	cu.m.
b. Average Capital/Day Consumption	<u>-</u>	cu.m.
c. Accounted Water $\frac{5.3.f}{5.2.h} \times 100$	<u>81.91%</u>	=

5.5 Water Production Cost:

a. Total Power Electricity Consumption	<u>-</u>	kw/hr
b. Total Power Cost Electricity	<u>2,719,368.05</u>	
c. Unit Power Cost Before Adjustment	<u>-</u>	
d. Unit Power Cost After Adjustment	<u>-</u>	
e. Total Fuel Diesel Consumption	<u>-</u>	liters
f. Total Fuel Cost	<u>155,288.11</u>	
g. Other Energy Cost (oil, etc.)	<u>-</u>	
h. Total Chlorine Consumed	<u>-</u>	
i. Total Chlorine Cost	<u>-</u>	
TOTAL	<u>2,874,656.16</u>	

6. MISCELLANEOUS DATA:

6.1 Employees:

a. Total	<u>21</u>	Regular	<u>18</u>	Qualified	<u>18</u>
b. No. of Conn./Employee					
c. Average Monthly Salary/Employee					

6.2 Bacteriological:

a. Total Samples Taken	<u>11</u>
b. No. of Negative Results	<u>11</u>
c. Test Results Submitted to LWUA	<u>yes</u>

6.3 Chlorination

a. Total Samples Taken (Chlorine Residual Test)	<u>11</u>
b. No. of Samples Meeting Standards	<u>11</u>
c. No. of Days Full Chlorination	<u>31 days</u>

6.4 Board of Directors

	This Month	YTD
a. Resolution Approved	<u>2</u>	<u>31</u>
b. Policies Passed	<u>0</u>	<u>3</u>
c. Directors' Fees Paid	<u>88,739.65</u>	<u>431,100.00</u>
d. Meetings:		
1. Held (No.)	<u>2</u>	<u>24</u>
2. Regular (No.)	<u>2</u>	<u>24</u>
3. Special (No.)		

7. STATUS OF VARIOUS DEVELOPMENTS

7.1 STATUS OF LOANS as of December 2015

Type of Loans/Funds	Loan/Fund Committed	Availments to Date	
		Amount	Percentile
a. Early Action			%
b. Interim Improvement			%
c. Comprehensive	a <u>-</u>	-	0 %
d. New Service Connection	b		%
e. BPW Funds			%
f. _____			%
TOTAL			%

7.2 Status of Loan Payment to LWUA

Types of Loans/Funds	Monthly	YTD	%
a. Early Action			
b. Interim Improvements			
c. Comprehensive	a <u>228,358.00</u>	<u>2,740,296.00</u>	
d. New Service Connections	b		
e. _____			
TOTAL			

7.3 Other On-Going Projects:

LWUA/Balsik Types	Status Schedule %	Funded By LWUA ICG	Done By
a. Early Action			HWD
b. Pre-Feasibility Study			
c. Feasibility Study			
d. A & E Design			
e. Construction (_____)			
f. Well Drilling			
g. Project Presentation			
h. Pre-Bidding			
i. Bidding			

8. STATUS OF INSTITUTIONAL DEVELOPMENT

8.1 Development Progress Indicator:

<u>Phase</u>	<u>Earned</u>	<u>Minimum Required</u>	<u>Variance</u>	<u>Age in Months</u>	<u>Development Rating</u>
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____

DATES

8.2 Commercial System/Audit

a. CPS 1 Installed

_____	_____	_____	_____
-------	-------	-------	-------

b. CPS 2 Installed

_____	_____	_____	_____
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c. Management Audit

_____	_____	_____	_____
-------	-------	-------	-------

d. PR Assistance

_____	_____	_____	_____
-------	-------	-------	-------

e. Marketing Assistance

_____	_____	_____	_____
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f. Financial Audit

_____	_____	_____	_____
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g. FS External Audit

_____	_____	_____	_____
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h. LWUA Audit

i. COA Audit

SUBMITTED BY:


ENGR. GIDEON S. DE LEON
 General Manager

VERIFIED BY:

 Date

 Management Advisor

 Date

NOTED BY:

Area Advisor

 Date

RECORDED BY:

 F.M.D.

 Date