



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman N. Samar

DETAILED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	522,592.74
Cash on Hand	44,497.10
Cash - Collecting Officers	39,497.10
Petty Cash Fund	5,000.00
Cash In Bank - Local Currency	478,095.64
Cash In Bank-Local Currency Current Account	360,987.61
Cash In Bank - Local Currency Savings Account	117,108.03
Receivables	4,585,497.76
Accounts Receivable	1,664,245.50
Accounts Receivable - Dormant	2,912,698.07
Allowance for Impairment-Accounts Receivable	(135,599.64)
Net Value-Accounts Receivable	4,441,343.93
Other Receivables	144,153.83
Receivable - Disallowances/Charges	98,000.00
Other Receivables	46,153.83
Inventories	1,141,754.78
Accountable Forms Inventory	10,000.00
Chemical & Filtering Supplies Inventory	85,810.55
Merchandise Inventory	609,309.68
Semi-Expendable IT Equipment	132,194.55
Semi-Expendable Other Machinery Equipment	5,800.00
Semi Expendable Furniture, Fixtures & Books	121,215.00
Other Supplies & Merchandise Inventory	177,425.00
Other Current Assets	141,670.55
Advances to Officers & Employees	117,670.55
Prepaid Rent	24,000.00
Total Current Assets	6,391,515.83

Non-Current Assets

Property Plant and Equipment	18,817,803.97
Land	120,999.76
Infrastructure Assets	16,660,137.42
Waterways Supply Systems	24,147,725.05
Accumulated Depreciation- Waterways Supply Systems	(7,487,587.63)
Collecting & Impounding Reservoir	274,522.00
Accumulated Depreciation-Collecting & Impounding Reservoir	(247,070.00)
Net Value-Collecting & Impounding Reservoir	27,452.00
Supply Mains	1,393,002.12
Accumulated Depreciation-Supply Mains	(837,718.86)
Net Value-Collecting & Impounding Reservoir	555,283.26
Transmission & Dist. Mains	20,622,698.32
Accumulated Depreciation-Transmission & Distribution Mains	(4,967,922.70)
Net Value-Transmission & Distribution Mains	15,654,775.62
Materials for Service Connection	1,259,748.41
Accumulated Depreciation-Materials for Service Connection	(696,666.87)
Net Value-Materials for Service Connection	563,081.54
Meters	597,754.20
Accumulated Depreciation-Meters	(376,969.20)
Net Value-Meters	220,785.00
Buildings and Other Structures	34,000.00
Water Plant, Structures & Improvements	340,460.48
Accumulated Depreciation - Water Plant Structures & Improvement	(306,460.48)
Net Value-Water Plant Structures & Improvement	34,000.00



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Accumulated Depreciation - Information & Com. Technology	(80,015.20)
Net Value-IT Equipment	118,345.90
Electrical Equipment	5,317,431.50
Accumulated Depreciation - Electrical Equipment	(3,579,844.61)
Net Value - Electrical Equipment	1,737,586.89
Other Machinery and Equipment	116,555.00
Accumulated Depreciation - Other Mach. & Equipment	(94,556.00)
Net Value - Other Mach. & Equipment	21,999.00
Transportation Equipment	97,765.00
Motor Vehicles	480,305.00
Accumulated Depreciation - Motor Vehicles	(382,540.00)
Net Value - Motor Vehicles	97,765.00
Furniture , Fixtures and Books	3,170.00
Furniture & Fixtures	31,699.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	3,170.00
Intangible Assets	49,600.00
Computer Software	116,200.00
Accumulated Depreciation - Computer Software	(66,600.00)
Net Value - Computer Software	49,600.00
Total Non-Current Assets	18,867,403.97
Total Assets	25,258,919.80

LIABILITIES

Current Liabilities

Financial Liabilities	102,058.00
Accounts Payable	99,000.00
Due to Officers & Employees	3,058.00
Inter Agency Payables	72,837.75
Due to BIR	66,384.04
Due to GSIS	5,905.17
Due to Pag-ibig	200.00
Due to Philhealth	348.54
Other Payables	-
Total Current Liabilities	174,895.75

Non-Current Liabilities

Financial Liabilities	16,374,849.11
Loans Payable - Domestic	16,374,849.11
Total Non-Current Liabilities	16,374,849.11

Total Liabilities

16,549,744.86

EQUITY

Government Equity	2,577,950.89
Retained Earnings	6,131,224.05
Total Equity	8,709,174.94

Total Liabilities and Equity

25,258,919.80

Prepared By:

Approved by:



Republic of the Philippines
CATARAMAN WATER DISTRICT
 Cataraman N. Samar

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the month ended September 30, 2018

Income	Current	To Date
Service and Business Income		
Waterworks System Fees	1,411,363.10	12,431,530.20
Metered Sales to General Customers	1,411,363.10	12,431,530.20
Unmetered Sales to General Customers		-
Interest Income		704.04
Fines & Penalties - Business Income	51,512.45	567,621.26
Other Business & Service Income	4,324.20	355,133.13
Total Service and Business Income	1,467,199.75	13,354,988.63
Other Non-Operating Income	7,200.00	8,082.87
Total Income	1,474,399.75	13,363,071.50
Expenses		
Personnel Services	454,840.00	4,017,485.00
Salaries and Wages - Regular	454,840.00	4,017,485.00
Other Compensation	44,000.00	1,005,074.00
Personnel Economic Relief Allowance	34,000.00	294,000.00
Representation Allowance	5,000.00	45,000.00
Transportation Allowance	5,000.00	45,000.00
Clothing/Uniform Allowance		96,000.00
Year End Bonus		457,074.00
Other Bonuses & Allowances		68,000.00
Personnel Benefit Contribution	60,080.77	527,735.15
Retirement & Life Insurance Premiums	51,569.76	453,481.68
Pag-ibig Contributions	1,700.00	14,700.00
Philhealth Contributions	5,111.01	44,953.47
Employees Compensation Insurance Premiums	1,700.00	14,600.00
Other Personnel Benefits	-	441,285.37
Terminal Leave Benefits		441,285.37
Total Personnel Services	558,920.77	5,991,579.52
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	27,823.00	241,411.64
Training and Scholarship Expenses	33,500.00	101,700.00
Supplies and Materials Expenses	169,071.59	687,059.26
Office Supplies Expenses	16,483.13	64,982.80
Fuel, Oil & Lubricants Expenses	46,399.01	265,687.01
Water Treatment Operations Expense	106,189.45	356,389.45
Utility Expenses	293,282.69	2,826,254.97
Electricity	293,282.69	2,826,254.97
Communication Expenses	2,276.50	35,046.73
Postage & Deliveries	340.00	6,241.76
Internet Subscription Expenses	1,936.50	26,004.97
Cable, Satellite, Telegraph and Radio Expenses		2,800.00
Repairs and Maintenance	3,782.00	45,928.00
Repairs & Maintenance - Public Infra	2,022.00	18,538.00
Repairs & Maintenance - Buildings & Structures		880.00
Repairs & Maintenance - Machinery Equipment	1,760.00	24,950.00
Repairs & Maint. - Transportation Expenses		1,560.00
Taxes, Insurance Premiums and Other Fees	-	12,313.37
Taxes, Duties & Licenses		2,629.06
Insurance Expenses		9,684.31
Other Maintenance and Operating Expenses	48,042.26	496,327.56
Representation Expenses		110,673.00
Rent/Lease Expenses	17,735.00	159,615.00
Membership, Dues and Contributions to Organizations		500.00
Directors Fee and Remuneration	14,976.00	189,208.30
Other Maintenance and Operating Expenses	15,331.26	36,331.26
Total Maintenance and Other Operating Expenses	577,778.04	4,446,041.53
Interest Expenses	80,181.00	742,297.00
Non-Cash Expenses	-	713,333.36
Depreciation Expense-Electrical Equipment		352,093.36
Depreciation Expense-UPLIS		361,240.00
Total Expenses	1,216,879.81	11,893,251.41
Comprehensive Income	257,519.94	1,469,820.09



Republic of the Philippines
CATARMAN WATER DISTRICT
Catarman N. Samar

STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended September 30, 2018

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2017	2,577,950.89	5,927,998.93	8,505,949.82
Restated Balance at January 1, 2017	<u>2,577,950.89</u>	<u>5,927,998.93</u>	<u>8,505,949.82</u>
Changes in Equity for 2017			
Less: Adjustments		(1,266,594.97)	(1,266,594.97)
Add: Comprehensive Income		1,469,820.09	1,469,820.09
	<u>-</u>	<u>6,131,224.05</u>	<u>8,709,174.94</u>
Balance at September 30, 2018	<u>2,577,950.89</u>	<u>6,131,224.05</u>	<u>8,709,174.94</u>

Prepared by:


MARISSA F. BANDAL
Division Manager C

Approved by:


GUIDO A. MOLLEJON
General Manager D



CATARAMAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED September 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Proceeds from Sale of Goods and Services

Collection of Income/Revenue	1,306,534.43	12,851,059.61
Collection of service and business income		
Waterworks System Fees	1302210.23	12,497,984.54
Other Service Income (Installation Fees,	4324.2	352,021.61
Collection of other non-operating income		750.00
Receipt of prior years' income		-
Interest Income		303.46
Receipt of Assistance/Subsidy	1,500.00	1,003,000.00
Assistance from Other Government Corporations -LWUA Loan		1,000,000.00
Collection of Receivables		-
Collection of receivable from audit disallowances and/or charges	1500	3,000.00
Collection of other receivables	32,445.48	246,492.47
Other Receipts		
Receipt of unused petty cash fund		193,092.89
Receipt of other deferred credits	25245.48	
Receipt of refund of overpayment of personnel services		8,712.56
Receipt of refund of overpayment of maintenance and other operating expenses		3,550.52
Receipt of refund of cash advances		32,251.50
Other miscellaneous receipts	7200	8,885.00
Total Cash Inflows	1,340,479.91	14,100,552.08
Adjusted Cash Inflows	1,340,479.91	14,100,552.08

Cash Outflows

Payment of Expenses	927,499.48	9,271,633.08
Payment of personnel services operating expenses	437,974.89	4,830,483.25
Purchase of Inventories	489,524.59	4,441,149.83
Purchase of inventories for sale		
Purchase of inventories for		351,687.00
Purchase of inventory held for		
Purchase of semi-expandable machinery and equipment	10,900.00	33,895.00
Purchase of semi-expandable furniture, fixtures and books		12,072.00
Grant of Cash Advances	104,988.00	109,988.00
Advances to officers and employees -	104,988.00	109,988.00
Remittance of Personnel Benefit Contributions	142,606.47	1,635,627.23
Remittance of taxes withheld	28,321.44	413,208.44
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	106,103.17	8,181.86
Remittance of other payables - Deferred Credits-BIR	8,181.86	

Total Cash Outflows	1,185,993.95	11,414,902.31
		<u>6,825.80</u>

Adjustments

Adjustment for dishonored checks		6,825.80
Adjusted Cash Outflows	1,185,993.95	11,408,076.51

Net Cash Provided by/(Used in) Operating Activities	154,485.96	2,692,475.57
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CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Cash Outflows

Purchase/Construction of Investment Property
Purchase/Construction of Investment Property

Purchase/Construction of Property, Plant and Equipment	7,000.00	669,834.70
Purchase of machinery and equipment		628,888.70

Purchase of transportation equipment	7,000.00	30,950.00
Purchase of furniture, fixtures and books		9,996.00
Purchase of other intangible assets		15,000.00

Total Cash Outflows	7,000.00	684,834.70
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Adjustments (Please specify)

Adjusted Cash Outflows	7,000.00	684,834.70
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Net Cash Provided By/(Used In) Investing Activities	(7,000.00)	(684,834.70)
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CASH FLOWS FROM FINANCING ACTIVITIES

Cash Inflows

Cash Outflows

Payment of Long-Term Liabilities	125,792.00	1,109,857.00
Payment of notes payable		
Payment of domestic loans	125792	1,109,857.00
Payment of Interest on Loans and Other Financing	80181	742,297.00

Payment of Cash Dividends

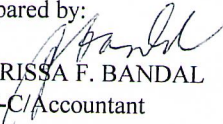
Total Cash Outflows	205,973.00	1,852,154.00
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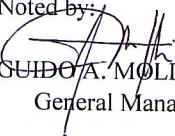
Adjustments (Please specify)
Adjusted Cash Outflows

	<u>205,973.00</u>	<u>1,852,154.00</u>
Net Cash Provided By/(Used In) Financing Activities	(205,973.00)	(1,852,154.00)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVA.	(58,487.04)	155,486.87
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, September 1	<u>581079.78</u>	<u>367105.87</u>
CASH AND CASH EQUIVALENTS, September 30	<u><u>522,592.74</u></u>	<u><u>522,592.74</u></u>

Cash Accounted for as follows:

Cash Collecting Officer	39,497.10
Petty Cash	5,000.00
Cash In Bank-	54,398.67
Cash In Bank-	263,038.91
Cash In Bank	43,550.03
Cash In Bank-	<u>117,108.03</u>
	<u><u>522592.74</u></u>

Prepared by:

 MARISSA F. BANDAL
 DM-C/Accountant

Noted by:

 GUIDO A. MOLLEJON
 General Manager

MONTHLY DATA SHEET
CATARMAN WATER DISTRICT (CCC # 359)
 For the Month Ending September 30, 2018

1 SERVICE CONNECTION DATA

1.1	Total Services	<u>3006</u>	1.6 Change: New	
1.2	Total Active	<u>2027</u>	Reconnected	<u>4</u>
1.3	Total Metered	<u>2964</u>	Disconnected	<u>12</u>
1.4	Total Billed	<u>1,795</u>	1.7 Customer in arrears	
1.5	Population Served		Number	<u>903</u>

2 PRESENT WATER RATES: Effective Jan. 2018
 LWUA Approved YES NO

Date Approved: Nov. 17, 2017

	No. of Conns.	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-UP
Residential/Government	<u>1,592</u>	<u>243.00</u>	27.85	31.50	35.00	<u>39.00</u>
Commercial/Industrial	<u>203</u>	<u>486.00</u>	55.70	63.00	70.00	<u>78.00</u>
Bulk/Wholesale						
	<u>1,795</u>					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,392,339.04</u>	<u>12,412,506.14</u>
b. Current (Flat Rate)		
c. Penalty Charges	<u>63,892.31</u>	<u>580,001.12</u>
TOTALS	<u><u>1,456,231.35</u></u>	<u><u>12,992,507.26</u></u>

3.2 COLLECTIONS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current Accounts	<u>773,013.95</u>	<u>6,747,376.92</u>
b. Arrears (Current Years)	<u>513,068.39</u>	<u>4,537,474.77</u>
c. Arrears (Previous Years)	<u>16,127.89</u>	<u>1,213,132.85</u>
TOTALS	<u><u>1,302,210.23</u></u>	<u><u>12,497,984.54</u></u>

3.3 ACCOUNTS RECEIVABLE		
Beginning of Year	P <u>-</u>	P <u>3,930,240.69</u>

3.4 ON-TIME PAID, THIS MONTH = $\frac{773,013.95}{1,392,339.04} \times 100 = 55.52\%$

COLLECTION EFFICIENCY, YTD = $\frac{11,284,851.69}{12,992,507.26} \times 100 = 87\%$

COLLECTION RATIO, YTD = $\frac{12,497,984.54}{16,922,747.95} \times 100 = 73.85\%$

4 FINANCIAL DATA

4.1 REVENUE

a. Operating	P	<u>1,467,199.75</u>	P	<u>13,354,988.63</u>
b. Non-Operating	P	<u>7,200.00</u>	P	<u>8,082.87</u>
TOTALS	P	<u><u>1,474,399.75</u></u>	P	<u><u>13,363,071.50</u></u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>454,840.00</u>	P	<u>4,017,485.00</u>
Pumping cost (Fuel, Oil, Electric)	P	<u>339,681.70</u>	P	<u>3,091,951.92</u>
b. Chemicals (Treatment)	P	<u>106,189.45</u>	P	<u>356,389.45</u>
c. Other O & M Expenses	P	<u>235,987.66</u>	P	<u>2,945,318.28</u>
d. Depreciation Expense	P	<u>80,181.00</u>	P	<u>713,333.36</u>
e. Interest Expense	P	<u> </u>	P	<u>742,297.00</u>
f. Others	P	<u> </u>	P	<u>26,476.40</u>
g. Franchise Taxes	P	<u> </u>	P	<u> </u>
TOTALS	P	<u>1,216,879.81</u>	P	<u>11,893,251.41</u>
4.3 NET INCOME (LOSS)	P	<u>257,519.94</u>	P	<u>1,469,820.09</u>

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,340,479.91</u>	P	<u>14,100,552.08</u>
b. Disbursement	P	<u>1,398,966.95</u>	P	<u>13,945,065.21</u>
c. Net Receipt (Disbursement)	P	<u>(58,487.04)</u>	P	<u>155,486.87</u>
d. Cash Balance, Beginning	P	<u>581,079.78</u>	P	<u>367,105.87</u>
e. Cash Balance, Ending	P	<u>522,592.74</u>	P	<u>522,592.74</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>728,268.76</u>
1. Cash On Hand	P	<u> </u>	d. Acct. Receivables (Customer)	P	<u>3,014,131.48</u>
2. Cash In Bank	P	<u> </u>			
b. WD Funds (Total)		<u>522,592.74</u>	e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	<u>39,497.10</u>	f. Loans Payable LWUA	P	<u>3,220,941.83</u>
2. Cash In Bank	P	<u>360,987.61</u>	g. Payable to supplier's & other creditor	P	<u>2,800.00</u>
3. Investments	P	<u> </u>	h. Total Debt Service (LWUA Loan)	P	<u>15,615,369.49</u>
4. Working Fund	P	<u>5,000.00</u>			
5. Reserves	P	<u>117,108.03</u>			

5 WATER PRODUCTION DATA:

5.1 SOURCE SUPPLY

	NUMBER	Total Rated Capacity	Basis of Data
a. Wells	<u>4</u>	<u> </u>	<u> </u>
b. Springs	<u> </u>	<u> </u>	<u> </u>
c. Surface	<u> </u>	<u> </u>	<u> </u>
d. TOTALS	<u> </u>	<u> </u>	<u> </u>

5.2 WATER PRODUCTION

	THIS MONTH	YTD	METHOD OF MEASUREMENT
a. Pumped	<u>56,593</u> m3	<u>662,772</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>56,593</u> m3	<u>662,772</u> m3	<u> </u>

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>7,688</u>	kw
b. Total power cost for pumping			
c. Other energy cost for pumping			
d. Total pumping hours (motor drive)		<u>2632.77</u>	hrs
e. Total pumping hours (engine drive)		<u>247</u>	hrs
f. Total gas chlorine consumed			kg.
g. Total power chlorine consumed		<u>214.81</u>	kg.
h. Total chlorine cost	P		
i. Total cost of other chemicals	P		

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>37,975</u>	<u>326,916</u>	m ³
b. Unmetered billed		<u>0</u>	m ³
c. Total Billed (5.4a + 5.4b)	<u>37,975</u>	<u>326,916</u>	m ³
d. Metered unbilled			m ³
e. Unmetered unbilled			m ³
f. Total Accounted (5.4c + 5.4d + 5.4e)	<u>37,975</u>	<u>326,916</u>	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>21.16</u>	m ³
b. Ave. per Capital/day consumption		<u>3.87</u>	m ³
c. Accounted water			
	$\frac{37,975}{56,593} \times 100 =$	<u>67.10</u>	%
D. Revenue producing water			
	$\frac{37,976}{56,593} \times 100 =$	<u>67.10</u>	%

6. MISCELLANEOUS DATA:

6.1 Employees	a. Total '19 Regular 16	Casual 1	<u>JO 2</u>
	b. No. of connections/employee		<u>131</u>
	c. Average monthly salary/employee	P	<u>25,268.89</u>
6.2 Bacteriological:	a. Total samples taken		
	b. No. of negative results		
	c. Test results submitted to LWUA (Y/N)		
6.3 Chlorination:	a. Total samples taken		
	b. No. of samples meeting standards		
	c. No. of days full chlorination		<u>30 days</u>
6.4 Board of Directors:		This Month	Year-To-Date
a. Resolutions approved			<u>14</u>
b. Policies passed			<u>7</u>
c. Director's fee paid		<u>14,976.00</u>	<u>119,096.00</u>
d. Meetings			
	1 Held (No.)		
	2 Regular (No.)	<u>1</u>	<u>9</u>
	3 Special (No.)	<u>1</u>	<u>9</u>

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOANS as of _____ Loans/Fund Committed

Type of Loans/Funds:					
a. Early Action	P	_____	_____	P	_____ %
b. Interim Improvement	P	_____	_____	P	_____ %
c. Comprehensive	P	_____	_____	P	_____ %
d. New Service Connection	P	_____	_____	P	_____ %
e. BPW Funds	P	_____	_____	P	_____ %
f. _____	P	_____	_____	P	_____ %
TOTALS	P	=====	=====	=====	===== %

7.3 Other On-Going Projects:

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

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (to be filed by the Advisor)

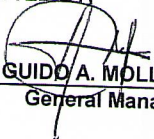
8.1 Development Progress Indicator:

Phase	Earned	Min Req'd	Vacancies	Age in Month	Development Rating
I	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____

8.2 Commercial Systems/Audit:

	Dates
a. CPS I Installed	Nov. 16-21, 1995
b. CPS II Installed	_____
c. Management Audit	Oct. 13-17, 1997
d. PR Assistance	_____
e. Marketing Assistance	_____
f. Financial Audit	_____
g. _____	_____

SUBMITTED BY:


GUIDO A. MOLLEJÓN
 General Manager _____ Date _____
 Management Advisor _____ Date _____

NOTED BY:

Area Manager _____ Date _____
 FM _____ Date _____



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT OCTOBER 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	337,305.38
Cash on Hand	14,585.27
Cash - Collecting Officers	9,585.27
Petty Cash Fund	5,000.00
Cash In Bank - Local Currency	322,720.11
Cash In Bank-Local Currency Current Account	205,612.08
Cash In Bank - Local Currency Savings Account	117,108.03
Receivables	4,511,241.91
Accounts Receivable	1,590,489.65
Accounts Receivable - Dormant	2,912,698.07
Allowance for Impairment-Accounts Receivable	(135,599.64)
Net Value-Accounts Receivable - Dormant	2,777,098.43
Other Receivables	143,653.83
Receivable - Disallowances/Charges	97,500.00
Other Receivables	46,153.83
Inventories	1,151,754.78
Accountable Forms Inventory	20,000.00
Chemical & Filtering Supplies Inventory	85,810.55
Merchandise Inventory	609,309.68
Semi-Expendable IT Equipment	132,194.55
Semi-Expendable Other Machinery Equipment	5,800.00
Semi Expendable Furniture, Fixtures & Books	121,215.00
Other Supplies & Merchandise Inventory	177,425.00
Other Current Assets	135,567.55
Advances to Payroll	34,000.00
Advances to Officers & Employees	77,567.55
Prepaid Rent	24,000.00
Total Current Assets	6,135,869.62

Non-Current Assets

Property Plant and Equipment	18,861,391.97
Land	120,999.76
Infrastructure Assets	16,660,137.42
Waterways Supply Systems	24,147,725.05
Accumulated Depreciation-Waterways Supply Systems	(7,487,587.63)
Buildings and Other Structures	34,000.00
Water Plant, Structures & Improvements	340,460.48
Accumulated Depreciation - Water Plant Structures & Improvement	(306,460.48)
Net Value-Water Plant Structures & Improvement	34,000.00
Machineries and Equipment	1,945,319.79
Office Equipment	238,000.00
Accumulated Depreciation - Office Equipment	(214,200.00)
Net Value-Office Equipment	23,800.00
IT Equipment	217,149.10
Accumulated Depreciation - Information & Com. Technology	(80,015.20)
Net Value-IT Equipment	137,133.90
Electrical Equipment	5,342,231.50
Accumulated Depreciation - Electrical Equipment	(3,579,844.61)
Net Value - Electrical Equipment	1,762,386.89
Other Machinery and Equipment	116,555.00
Accumulated Depreciation - Other Mach. & Equipment	(94,556.00)
Net Value - Other Mach. & Equipment	21,999.00
Transportation Equipment	97,765.00




Republic of the Philippines
CATARMAN WATER DISTRICT
Catarman, Northern Samar


STATEMENT OF FINANCIAL POSITION
AS AT OCTOBER 31, 2018

Furniture , Fixtures and Books	<u>3,170.00</u>
Furniture & Fixtures	31,699.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	<u>3,170.00</u>
Intangible Assets	<u>49,600.00</u>
Computer Software	116,200.00
Accumulated Depreciation - Computer Software	(66,600.00)
Net Value - Computer Software	<u>49,600.00</u>
Total Non-Current Assets	<u>18,910,991.97</u>
Total Assets	<u><u>25,046,861.59</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>105,935.43</u>
Due to Officers & Employees	6,935.43
Inter Agency Payables	<u>31,315.57</u>
Due to BIR	24,861.86
Due to GSIS	5,905.17
Due to Pag-ibig	200.00
Due to Philhealth	348.54
Other Payables	-
Total Current Liabilities	<u>137,251.00</u>
Non-Current Liabilities	
Financial Liabilities	<u>16,248,425.11</u>
Loans Payable - Domestic	16,248,425.11
Total Non-Current Liabilities	<u>16,248,425.11</u>
Total Liabilities	<u>16,385,676.11</u>
EQUITY	
Government Equity	2,577,950.89
Retained Earnings	<u>6,083,234.59</u>
Total Equity	<u>8,661,185.48</u>
Total Liabilities and Equity	<u><u>25,046,861.59</u></u>

Prepared By:


MARISSA F. BANDAL
DMC/Acting Accountant

Approved by:


GUIDO A. MOLLEJON
General Manager



Republic of the Philippines
CATARAMAN WATER DISTRICT
 Cataraman N. Samar

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the month ended October 31, 2018

Income	Current	To Date
Service and Business Income		
Waterworks System Fees	1,116,817.65	13,548,347.85
Metered Sales to General Customers	1,116,817.65	13,548,347.85
Unmetered Sales to General Customers		-
Interest Income		704.04
Fines & Penalties - Business Income	60,720.23	628,341.49
Other Business & Service Income	22,410.00	377,543.13
Total Service and Business Income	1,199,947.88	14,554,936.51
Other Non-Operating Income	500.00	8,582.87
Total Income	1,200,447.88	14,563,519.38
Expenses		
Personnel Services	459,280.00	4,476,765.00
Salaries and Wages - Regular	459,280.00	4,476,765.00
Other Compensation	44,000.00	1,049,074.00
Personnel Economic Relief Allowance	34,000.00	328,000.00
Representation Allowance	5,000.00	50,000.00
Transportation Allowance	5,000.00	50,000.00
Clothing/Uniform Allowance		96,000.00
Year End Bonus		457,074.00
Other Bonuses & Allowances		68,000.00
Personnel Benefit Contribution	60,080.77	587,815.92
Retirement & Life Insurance Premiums	51,569.76	505,051.44
Pag-ibig Contributions	1,700.00	16,400.00
Philhealth Contributions	5,111.01	50,064.48
Employees Compensation Insurance Premiums	1,700.00	16,300.00
Other Personnel Benefits	-	441,285.37
Terminal Leave Benefits		441,285.37
Total Personnel Services	563,360.77	6,554,940.29
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	50,277.43	291,689.07
Training and Scholarship Expenses	41,000.00	142,700.00
Supplies and Materials Expenses	112,664.00	799,723.26
Office Supplies Expenses	1,290.00	66,272.80
Fuel, Oil & Lubricants Expenses	9,974.00	275,661.01
Water Treatment Operations Expense	101,400.00	457,789.45
Utility Expenses	354,103.72	3,180,358.69
Electricity	354,103.72	3,180,358.69
Communication Expenses	3,496.42	38,543.15
Postage & Deliveries	705.00	6,946.76
Internet Subscription Expenses	2,091.42	28,096.39
Cable, Satellite, Telegraph and Radio Expenses	700.00	3,500.00
Repairs and Maintenance	775.00	46,703.00
Repairs & Maintenance - Public Infra	775.00	19,313.00
Repairs & Maintenance - Buildings & Structures		880.00
Repairs & Maintenance - Machinery Equipment		24,950.00
Repairs & Maint. - Transportation Expenses		1,560.00
Taxes, Insurance Premiums and Other Fees	-	12,313.37
Taxes, Duties & Licenses		2,629.06
Insurance Expenses		9,684.31
Other Maintenance and Operating Expenses	43,211.00	539,538.56
Representation Expenses	7,500.00	118,173.00
Rent/Lease Expenses	17,735.00	177,350.00
Membership, Dues and Contributions to Organizations		500.00
Directors Fee and Remuneration	17,976.00	207,184.30
Other Maintenance and Operating Expenses		36,331.26
Total Maintenance and Other Operating Expenses	605,527.57	5,051,569.10
Interest Expenses	79,549.00	821,846.00
Non-Cash Expenses	-	713,333.36
Depreciation Expense-Electrical Equipment		352,093.36
Depreciation Expense-UPIS		361,240.00
Total Expenses	1,248,437.34	13,141,688.75
Comprehensive Income	(47,989.46)	1,421,830.63

Republic of the Philippines
CATARMAN WATER DISTRICT
Catarmán N. Samar

STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended October 31, 2018

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2018	2,577,950.89	5,927,998.93	8,505,949.82
Changes in Equity for 2018			
Less: Adjustments		(1,266,594.97)	(1,266,594.97)
Add: Comprehensive Income		1,421,830.63	1,421,830.63
	<u>2,577,950.89</u>	<u>6,083,234.59</u>	<u>8,661,185.48</u>
Balance at October 31, 2018	<u>2,577,950.89</u>	<u>6,083,234.59</u>	<u>8,661,185.48</u>

Prepared by:


MARISSA F. BANDAL
Division Manager C

Approved by:


GUIDO A. MOLLEJON
General Manager D



CATARAMAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED October 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	1,274,203.73	14,125,263.34
Collection of service and business income		
Waterworks System Fees	1,251,293.73	13,749,278.27
Other Service Income (Installation Fees,	22,410.00	374,431.61
Collection of other non-operating income	500.00	1,250.00
Receipt of prior years' income		-
Interest Income		303.46
Receipt of Assistance/Subsidy	500.00	1,003,500.00
Assistance from Other Government Corporations -LWUA Loan		1,000,000.00
Collection of Receivables		-
Collection of receivable from audit disallowances and/or charges	500	3,500.00
Collection of other receivables		
Other Receipts	30,104.69	276,597.16
Receipt of unused petty cash fund		
Receipt of other deferred credits	19768.19	212,861.08
Receipt of refund of overpayment of personnel services		8,712.56
Receipt of refund of overpayment of maintenance and other operating expenses	1463.5	5,014.02
Receipt of refund of cash advances	8873	41,124.50
Other miscellaneous receipts		8,885.00
Total Cash Inflows	1,304,808.42	15,405,360.50
Adjusted Cash Inflows	1,304,808.42	15,405,360.50
Cash Outflows		
Payment of Expenses	1,042,236.69	10,313,869.77
Payment of personnel services	489,375.99	5,319,859.24
Payment of maintenance and other operating expenses	552,860.70	4,994,010.53
Purchase of Inventories	43,588.00	441,242.00
Purchase of inventories for sale		
Purchase of inventories for		
Purchase of inventory held for		351,687.00
Purchase of semi-expandable machinery and equipment	43,588.00	77,483.00
Purchase of semi-expandable furniture, fixtures and books		12,072.00
Purchase of inventories obligated/incurred in prior years		
Grant of Cash Advances	-	109,988.00
Advances for operating expenses		
Advances for payroll		
Advances for special purpose/time-bound undertakings		
Advances to officers and employees -		109,988.00

Advances to officers and employees obligated in prior year		
Remittance of Personnel Benefit Contributions	198,298.09	1,833,925.32
Remittance of taxes withheld	28,321.44	441,529.88
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	106,103.17	1,199,491.63
Remittance of other payables - Deferred Credits-BIR	63,873.48	192,903.81
Total Cash Outflows	1,284,122.78	12,699,025.09
		6,825.80
Adjustments		
Adjustment for dishonored checks		6,825.80
Adjusted Cash Outflows	1,284,122.78	12,692,199.29
Net Cash Provided by/(Used in) Operating Activities	20,685.64	2,713,161.21

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Cash Outflows

Purchase/Construction of Investment Property		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	-	669,834.70
Purchase of land		
Payment for land improvements		
Construction of infrastructure assets		
Construction of buildings and other structures		
Purchase of machinery and equipment		628,888.70
Purchase of transportation equipment		30,950.00
Purchase of furniture, fixtures and books		9,996.00
Purchase of Intangible Assets		-
Purchase of patents/copyrights		-
Purchase of computer software		-
Purchase of other intangible assets		15,000.00
Purchase of intangible assets obligated in prior year		-
Grant of Loans		-
Release of funds for sub-loans		-
Grant of loans		-
Total Cash Outflows		684,834.70
Adjusted Cash Outflows	-	684,834.70
Net Cash Provided By/(Used In) Investing Activities	-	(684,834.70)

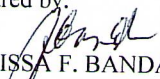
CASH FLOWS FROM FINANCING ACTIVITIES

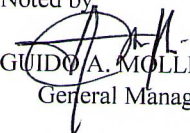
Cash Inflows
Cash Outflows

Payment of Long-Term Liabilities	126,424.00	1,236,281.00
Payment of notes payable		
Payment of domestic loans	126424	1,236,281.00
Payment of foreign loans		
Payment of Interest on Loans and Other Financ:	79549	821,846.00
Payment of Cash Dividends		
Total Cash Outflows	205,973.00	2,058,127.00
Adjustments (Please specify)		

Adjusted Cash Outflows	205,973.00	2,058,127.00
Net Cash Provided By/(Used In) Financing Activities	(205,973.00)	(2,058,127.00)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(185,287.36)	(29,800.49)
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, October 1	522592.74	367105.87
CASH AND CASH EQUIVALENTS, October 31	337,305.38	337,305.38

Cash Accounted for as follows: Cash Collecting Officer	9585.27
Petty Cash	5000
Cash In Bank- PNB	54398.67
Cash In Bank- LBP	107663.38
Cash In Bank DBP	43550.03
Cash In Bank- Reserve	117108.03
	<u>337305.38</u>

Prepared by:

 MARISSA F. BANDAL
 DM-C/Accountant

Noted by:

 GUIDO A. MOLLEJÓN
 General Manager

MONTHLY DATA SHEET
CATARMAN WATER DISTRICT (CCC # 359)
 For the Month Ending October 31, 2018

1 SERVICE CONNECTION DATA

1.1	Total Services	<u>3006</u>	1.6 Change: New	<u>2</u>
1.2	Total Active	<u>2012</u>	Reconnected	<u>2</u>
1.3	Total Metered	<u>2907</u>	Disconnected	<u>15</u>
1.4	Total Billed	<u>1,768</u>	1.7 Customer in arrears	
1.5	Population Served		Number	

2 PRESENT WATER RATES: Effective
 LWUA Approved

YES **Jun-05** NO Date Approved: Oct-03

	No. of Conns.	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-UP
Residential/Government	<u>1,570</u>	<u>243.00</u>	<u>27.85</u>	<u>31.50</u>	<u>35.00</u>	<u>39.00</u>
Commercial/Industrial	<u>198</u>	<u>486.00</u>	<u>55.70</u>	<u>63.00</u>	<u>70.00</u>	<u>78.00</u>
Bulk/Wholesale	<u>1,768</u>					

3 BILLING AND COLLECTION DATA:

	This Month (tM)	Year-to-Date (YTD)
3.1 BILLINGS (Water Sales)		
a. Current (Metered)	<u>1,116,817.65</u>	<u>13,548,347.85</u>
b. Current (Flat Rate)	<u>60,720.23</u>	<u>628,341.49</u>
c. Penalty Charges	<u>1,177,537.88</u>	<u>14,176,689.34</u>
TOTALS	<u><u>1,177,537.88</u></u>	<u><u>14,176,689.34</u></u>
3.2 COLLECTIONS (Water Sales)		
a. Current Accounts	<u>674,062.60</u>	<u>7,421,439.52</u>
b. Arrears (Current Years)	<u>565,877.19</u>	<u>5,103,351.96</u>
c. Arrears (Previous Years)	<u>11,353.94</u>	<u>1,224,486.79</u>
TOTALS	<u><u>1,251,293.73</u></u>	<u><u>13,749,278.27</u></u>
3.3 ACCOUNTS RECEIVABLE		
Beginning of Year	P <u>-</u>	P <u>3,930,240.69</u>
3.4 ON-TIME PAID, THIS MONTH =	$\frac{674,062.60}{1,116,817.65} \times 100 =$	<u>60.36 %</u>
COLLECTION EFFICIENCY, YTD =	$\frac{12,524,791.48}{14,176,689.34} \times 100 =$	<u>88 %</u>
COLLECTION RATIO, YTD =	$\frac{13,749,278.27}{18,106,930.03} \times 100 =$	<u>75.93 %</u>

4 FINANCIAL DATA

4.1 REVENUE

a. Operating	P <u>1,199,947.88</u>	P <u>14,554,936.51</u>
b. Non-Operating	P <u>500.00</u>	P <u>8,582.87</u>
TOTALS	P <u><u>1,200,447.88</u></u>	P <u><u>14,563,519.38</u></u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>459,280.00</u>	P	<u>4,476,765.00</u>
Pumping cost (Fuel, Oil, Electric)	P	<u>354,103.72</u>	P	<u>3,446,055.64</u>
b. Chemicals (Treatment)	P	<u>101,400.00</u>	P	<u>457,789.45</u>
c. Other O & M Expenses	P	<u>254,104.62</u>	P	<u>3,199,422.90</u>
d. Depreciation Expense	P	<u>79,549.00</u>	P	<u>713,333.36</u>
e. Interest Expense	P	<u>79,549.00</u>	P	<u>821,846.00</u>
f. Others	P	<u>79,549.00</u>	P	<u>-</u>
g. Franchise Taxes	P	<u>1,248,437.34</u>	P	<u>26,476.40</u>
TOTALS	P	<u><u>1,248,437.34</u></u>	P	<u><u>13,141,688.75</u></u>

4.3 NET INCOME (LOSS)	P	<u><u>(47,989.46)</u></u>	P	<u><u>1,421,830.63</u></u>
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4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,304,808.42</u>	P	<u>15,405,360.50</u>
b. Disbursement	P	<u>1,490,095.78</u>	P	<u>15,435,160.99</u>
c. Net Receipt (Disbursement)	P	<u>(185,287.36)</u>	P	<u>(29,800.49)</u>
d. Cash Balance, Beginning	P	<u>522,592.74</u>	P	<u>367,105.87</u>
e. Cash Balance, Ending	P	<u><u>337,305.38</u></u>	P	<u><u>337,305.38</u></u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>447,847.68</u>
1. Cash On Hand	P	<u> </u>	d. Acct. Receivables (Customer)	P	<u>2,882,989.05</u>
2. Cash In Bank		<u> </u>			
b. WD Funds (Total)		<u>337,305.38</u>	e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	<u>9,585.27</u>	f. Loans Payable LWUA	P	<u>3,096,476.83</u>
2. Cash In Bank	P	<u>205,612.08</u>	Payable to supplier's &	P	<u>2,800.00</u>
3. Investments	P	<u> </u>	other creditor	P	<u>15,490,904.49</u>
4. Working Fund	P	<u>5,000.00</u>	g. Total Debt Service	P	<u> </u>
5. Reserves	P	<u>117,108.03</u>	(LWUA Loan)	P	<u> </u>

5 WATER PRODUCTION DATA:

5.1 SOURCE SUPPLY	NUMBER	Total Rated Capacity	Basis of Data
a. Wells	<u>4</u>	<u> </u> m3/mo	<u> </u>
b. Springs	<u> </u>	<u> </u> m3/mo	<u> </u>
c. Surface	<u> </u>	<u> </u> m3/mo	<u> </u>
d. TOTALS	<u> </u>	<u> </u> m3/mo	<u> </u>

5.2 WATER PRODUCTION	THIS MONTH	YTD	METHOD OF MEASUREMENT
a. Pumped	<u>79,623</u> m3	<u>749,045</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>79,623</u> m3	<u>749,045</u> m3	<u> </u>

NOTE: NRW due to widening and repair of canal within the locality main line is highly affected.

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>4,855</u>	kw
b. Total power cost for pumping		<u> </u>	
c. Other energy cost for pumping		<u> </u>	
d. Total pumping hours (motor drive)		<u>2939.34</u>	hrs
e. Total pumping hours (engine drive)		<u>65</u>	hrs
f. Total gas chlorine consumed		<u> </u>	kg.
g. Total power chlorine consumed		<u>221.75</u>	kg.
h. Total chlorine cost	P	<u>16,924.56</u>	
i. Total cost of other chemicals	P	<u> </u>	

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>27,957</u>	<u>347,740</u>	m ³
b. Unmetered billed	<u> </u>	<u>0</u>	m ³
c. Total Billed (5.4a + 5.4b)	<u>27,957</u>	<u>347,740</u>	m ³
d. Metered unbilled	<u> </u>	<u> </u>	m ³
e. Unmetered unbilled	<u> </u>	<u> </u>	
f. Total Accounted (5.4c + 5.4d + 5.4e)	<u>27,957</u>	<u>347,740</u>	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>15.81</u>	m ³
b. Ave. per Capital/day consumption		<u> </u>	m ³
c. Accounted water		<u> </u>	
	$\frac{347,740}{749,045} \times 100 =$	<u>46.42</u>	%
D. Revenue producing water		<u> </u>	
	$\frac{363,795}{760,286} \times 100 =$	<u>47.85</u>	%

6. MISCELLANEOUS DATA:

6.1 Employees	a. Total <u>18</u> Regular 10	Casual 6	<u>4</u>	JO
	b. No. of connections/employee		<u>118</u>	
	c. Average monthly salary/employee	P	<u>24,172.63</u>	
6.2 Bacteriological:	a. Total samples taken		<u>4</u>	
	b. No. of negative results		<u> </u>	
	c. Test results submitted to LWUA (Y/N)		<u> </u>	
6.3 Chlorination:	a. Total samples taken		<u> </u>	
	b. No. of samples meeting standards		<u> </u>	
	c. No. of days full chlorination		<u>30 days</u>	
6.4 Board of Directors:		This Month	Year-To-Date	
a. Resolutions approved		<u>7</u>	<u>21</u>	
b. Policies passed		<u>1</u>	<u>8</u>	
c. Director's fee paid		<u>14,976.00</u>	<u>139,832.00</u>	
d. Meetings				
	1 Held (No.)	<u> </u>	<u> </u>	
	2 Regular (No.)	<u>1</u>	<u>10</u>	
	3 Special (No.)	<u>1</u>	<u>10</u>	

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOANS as of _____ Loans/Fund Committed

Type of Loans/Funds:

a. Early Action	P	_____	_____	P	_____	_____	%
b. Interim Improvement	P	_____	_____	P	_____	_____	%
c. Comprehensive	P	_____	_____	P	_____	_____	%
d. New Service Connection	P	_____	_____	P	_____	_____	%
e. BPW Funds	P	_____	_____	P	_____	_____	%
f. _____	P	_____	_____	P	_____	_____	%
TOTALS	P	=====	=====	=====	=====	=====	%

7.3 Other On-Going Projects:

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

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (to be filed by the Advisor)

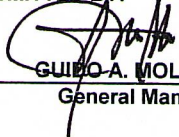
8.1 Development Progress Indicator:

Phase	Earned	Min Req'd	Vacancies	Age in Month	Development Rating
I					
II					

8.2 Commercial Systems/Audit:

	Dates
a. CPS I Installed	Nov. 16-21, 1995
b. CPS II Installed	_____
c. Management Audit	Oct. 13-17, 1997
d. PR Assistance	_____
e. Marketing Assistance	_____
f. Financial Audit	_____
g. _____	_____

SUBMITTED BY:


GUIDO A. MOLLEJON
 General Manager

_____ Date

_____ Management Advisor

_____ Date

NOTED BY:

_____ Area Manager

_____ Date

_____ FM

_____ Date



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT NOVEMBER 30, 2018

A S S E T S

Current Assets

Cash and Cash Equivalents

Cash on Hand		570,124.47
Cash - Collecting Officers		30,394.54
Petty Cash Fund		25,394.54
		5,000.00
Cash In Bank - Local Currency		539,729.93
Cash In Bank-Local Currency Current Account		422,621.90
LBP		
DBP	317,118.62	
Cash In Bank - Local Currency Savings Account	105,503.28	
		117,108.03

Receivables

Accounts Receivable		4,627,657.03
Accounts Receivable - Dormant		1,683,379.77
Allowance for Impairment-Accounts Receivable		2,912,698.07
Net Value-Accounts Receivable - Dormant		(135,599.64)
Other Receivables		2,777,098.43
Receivable - Disallowances/Charges		167,178.83
Due from Officers & Employees		97,500.00
Other Receivables		23,525.00
		46,153.83

Inventories

Accountable Forms Inventory		1,151,754.78
Chemical & Filtering Supplies Inventory		20,000.00
Merchandise Inventory		85,810.55
Semi-Expendable IT Equipment		609,309.68
Semi-Expendable Other Machinery Equipment		132,194.55
Semi Expendable Furniture, Fixtures & Books		5,800.00
Other Supplies & Merchandise Inventory		121,215.00
		177,425.00

Other Current Assets

Advances to Payroll		41,655.86
Advances to Officers & Employees		-
Prepaid Rent		17,655.86
		24,000.00
Total Current Assets		6,391,192.14

Non-Current Assets

Property Plant and Equipment

Land		18,861,391.97
		120,999.76

Infrastructure Assets

Waterways Supply Systems		16,660,137.42
Accumulated Depreciation-Waterways Supply Systems		24,147,725.05
		(7,487,587.63)

Buildings and Other Structures

Water Plant, Structures & Improvements		34,000.00
Accumulated Depreciation - Water Plant Structures & Improvement		340,460.48
Net Value-Water Plant Structures & Improvement		(306,460.48)
		34,000.00

Machineries and Equipment

Office Equipment		1,945,319.79
Accumulated Depreciation - Office Equipment		238,000.00
Net Value-Office Equipment		(214,200.00)
IT Equipment		23,800.00
Accumulated Depreciation - Information & Com. Technology		217,149.10
Net Value-IT Equipment		(80,015.20)
Electrical Equipment		137,133.90
Accumulated Depreciation - Electrical Equipment		5,342,231.50
Net Value - Electrical Equipment		(3,579,844.61)
Other Machinery and Equipment		1,762,386.89
		116,555.00



Republic of the Philippines
CATARAMAN WATER DISTRICT
Cataraman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT NOVEMBER 30, 2018

Motor Vehicles	
Accumulated Depreciation - Motor Vehicles	480,305.00
Net Value - Motor Vehicles	<u>(382,540.00)</u>
Furniture, Fixtures and Books	97,765.00
Furniture & Fixtures	<u>3,170.00</u>
Accumulated Depreciation - Furniture & Fixtures	<u>31,699.25</u>
Net Value-Furniture, Fixtures & Books	<u>(28,529.25)</u>
Intangible Assets	3,170.00
Computer Software	<u>49,600.00</u>
Accumulated Depreciation - Computer Software	<u>116,200.00</u>
Net Value - Computer Software	<u>(66,600.00)</u>
Total Non-Current Assets	<u>49,600.00</u>
Total Assets	18,910,991.97
	<u><u>25,302,184.11</u></u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	<u>526,803.41</u>
Due to Officers & Employees	<u>526,803.41</u>
Inter Agency Payables	(0.00)
Due to BIR	<u>295,166.83</u>
Due to GSIS	<u>76,212.14</u>
Due to Pag-ibig	<u>190,166.86</u>
Due to Philhealth	<u>18,217.32</u>
Other Payables	10,570.51
Total Current Liabilities	-
	<u><u>821,970.24</u></u>

Non-Current Liabilities

Financial Liabilities

Loans Payable - Domestic	<u>16,121,364.11</u>
Total Non-Current Liabilities	16,121,364.11
	<u><u>16,121,364.11</u></u>

Total Liabilities

16,943,334.35

EQUITY

Government Equity

Retained Earnings

Total Equity

2,577,950.89

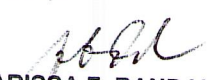
5,780,898.87

8,358,849.76


Total Liabilities and Equity

25,302,184.11

Prepared By:


MARISSA F. BANDAL
DMC/Acting Accountant

Approved by:


GUIDO A. MOLLEJON
General Manager



Republic of the Philippines
CATARAMAN WATER DISTRICT
 Cataraman N. Samar

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the month ended November 30, 2018

Income	Current	To Date
Service and Business Income		
Waterworks System Fees	1,258,086.60	14,806,434.45
Metersed Sales to General Customers	1,258,086.60	14,806,434.45
Unmetered Sales to General Customers		-
Interest Income		704.04
Fines & Penalties - Business Income	54,363.59	682,705.08
Other Business & Service Income	45,628.00	423,171.13
Total Service and Business Income	1,358,078.19	15,913,014.70
Other Non-Operating Income	250.00	8,832.87
Total Income	1,358,328.19	15,921,847.57
Expenses		
Personnel Services	454,474.00	4,931,239.00
Salaries and Wages - Regular	454,474.00	4,931,239.00
Other Compensation	516,248.00	1,565,322.00
Personnel Economic Relief Allowance	34,000.00	362,000.00
Representation Allowance	5,000.00	55,000.00
Transportation Allowance	5,000.00	55,000.00
Clothing/Uniform Allowance		96,000.00
Year End Bonus	429,748.00	886,822.00
Other Bonuses & Allowances		68,000.00
Other Personnel Benefits	42,500.00	42,500.00
Personnel Benefit Contribution	60,080.77	647,896.69
Retirement & Life Insurance Premiums	51,569.76	556,621.20
Pag-ibig Contributions	1,700.00	18,100.00
Philhealth Contributions	5,111.01	55,175.49
Employees Compensation Insurance Premiums	1,700.00	18,000.00
Other Personnel Benefits	-	441,285.37
Terminal Leave Benefits		441,285.37
Total Personnel Services	1,030,802.77	7,585,743.06
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	34,135.69	325,824.76
Training and Scholarship Expenses	10,000.00	152,700.00
Supplies and Materials Expenses	37,435.60	837,158.86
Office Supplies Expenses	2,424.00	68,696.80
Fuel, Oil & Lubricants Expenses	32,611.60	308,272.61
Water Treatment Operations Expense	2,400.00	460,189.45
Utility Expenses	427,803.41	3,608,162.10
Electricity	427,803.41	3,608,162.10
Communication Expenses	2,535.44	41,078.59
Postage & Deliveries	614.00	7,560.76
Internet Subscription Expenses	1,921.44	30,017.83
Cable, Satellite, Telegraph and Radio Expenses		3,500.00
Repairs and Maintenance	3,370.00	50,073.00
Repairs & Maintenance - Public Infra	2,187.00	21,500.00
Repairs & Maintenance - Buildings & Structures		880.00
Repairs & Maintenance - Machinery Equipment	1,048.00	25,998.00
Repairs & Maint. - Transportation Expenses	135.00	1,695.00
Taxes, Insurance Premiums and Other Fees	-	12,313.37
Taxes, Duties & Licenses		2,629.06
Insurance Expenses		9,684.31
Other Maintenance and Operating Expenses	35,669.00	575,207.56
Representation Expenses		118,173.00
Rent/Lease Expenses	17,735.00	195,085.00
Membership, Dues and Contributions to Organizations		500.00
Directors Fee and Remuneration	17,934.00	225,118.30
Other Maintenance and Operating Expenses		36,331.26
Total Maintenance and Other Operating Expenses	550,949.14	5,602,518.24
Interest Expenses	78,912.00	900,758.00
Non-Cash Expenses	-	713,333.36
Depreciation Expense-Electrical Equipment		352,093.36
Depreciation Expense-UPIS		361,240.00
Total Expenses	1,660,663.91	14,802,352.66



CATARMAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED November 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

This Month As of 11/30/2018

Cash Inflows

Proceeds from Sale of Goods and Services

Collection of Income/Revenue **1,265,188.07** **15,390,451.41**

Collection of service and business income

Waterworks System Fees **1219560.07** 14,968,838.34

Other Service Income (Installation Fees, Recon) **45628** 420,059.61

Collection of other non-operating income 1,250.00

Receipt of prior years' income -

Interest Income 303.46

Receipt of Assistance/Subsidy - **1,003,500.00**

Assistance from Other Government Corporations

-LWUA Loan 1,000,000.00

Collection of Receivables -

Collection of receivable from audit

disallowances and/or charges 3,500.00

Collection of other receivables

Other Receipts **20,079.01** **296,676.17**

Receipt of unused petty cash fund

Receipt of other deferred credits 19,829.01 232,690.09

Receipt of refund of overpayment of personnel services 8,712.56

Receipt of refund of overpayment of maintenance and other operating expenses 5,014.02

Receipt of refund of cash advances 41,124.50

Other miscellaneous receipts 250.00 9,135.00

Total Cash Inflows **1,285,267.08** **16,690,627.58**

Adjusted Cash Inflows **1,285,267.08** **16,690,627.58**

Cash Outflows

Payment of Expenses **846,474.99** **11,160,344.76**

Payment of personnel services 770,956.68 6,090,815.92

Payment of maintenance and other operating expenses 75,518.31 5,069,528.84

Purchase of Inventories - **441,242.00**

Purchase of inventories for sale

Purchase of inventories for distribution 351,687.00

Purchase of inventory held for consumption 77,483.00

Purchase of semi-expandable machinery and equipment 12,072.00

Purchase of semi-expandable furniture, fixtures and books

Purchase of inventories obligated/incurred in prior years

Grant of Cash Advances - **109,988.00**

Advances for operating expenses

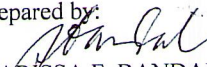
Advances for payroll

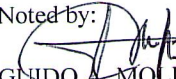
Advances for special purpose/time-bound undertakings

Advances to officers and employees -Petty Cash 109,988.00

Advances to officers and employees obligated in prior year

Remittance of Personnel Benefit Contributions and Mandatory Deductions		1,833,925.32
Remittance of taxes withheld		441,529.88
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS		1,199,491.63
Remittance of other payables - Deferred Credits-BIR		192,903.81
Total Cash Outflows	846,474.99	13,545,500.08
Adjusted Cash Outflows	846,474.99	13,545,500.08
Net Cash Provided by/(Used in) Operating Activities	438,792.09	3,145,127.50
CASH FLOWS FROM INVESTING ACTIVITIES		
		-
		-
Purchase/Construction of Property, Plant and Equipment	-	669,834.70
Purchase of machinery and equipment		628,888.70
Purchase of transportation equipment		30,950.00
Purchase of furniture, fixtures and books		9,996.00
Purchase of other intangible assets		15,000.00
Total Cash Outflows		684,834.70
Adjusted Cash Outflows	-	684,834.70
Net Cash Provided By/(Used In) Investing Activities	-	(684,834.70)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Cash Outflows		
Payment of Long-Term Liabilities	127,061.00	1,363,342.00
Payment of notes payable		
Payment of domestic loans	127061	1,363,342.00
Payment of Interest on Loans and Other Financial Charges	78912	900,758.00
Payment of Cash Dividends		
Total Cash Outflows	205,973.00	2,264,100.00
Adjusted Cash Outflows	205,973.00	2,264,100.00
Net Cash Provided By/(Used In) Financing Activities	(205,973.00)	(2,264,100.00)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	232,819.09	203,018.60
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, Nov. 1	337305.38	367105.87
CASH AND CASH EQUIVALENTS, Nov. 30, 2018	570,124.47	570,124.47
Cash Accounted for as follows:		
Cash Collecting Officer		25,394.54
Petty Cash Fund		5,000.00
Cash In Bank-PNB		
Cash In Bank-LBP-Operating Fund		317,118.62
Cash In Bank-DBP		105,503.28
Cash In Bank-LBP Savings Acct. Reserve Fund		117,108.03
		<u>570,124.47</u>

Prepared by:

 MARISSA F. BANDAL
 DMC/Accountant

Noted by:

 GUIDO A. MOLLEJON
 General Manager

Republic of the Philippines
CATARMAN WATER DISTRICT
Catarmán N. Samar

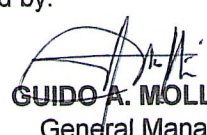
STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended November 30, 2018

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2018	2,577,950.89	5,927,998.93	8,505,949.82
Changes in Equity for 2018			
Less: Adjustments		(1,266,594.97)	(1,266,594.97)
Add: Comprehensive Income		1,119,494.91	1,119,494.91
	<u>2,577,950.89</u>	<u>5,780,898.87</u>	<u>8,358,849.76</u>
Balance at November 30, 2018	<u>2,577,950.89</u>	<u>5,780,898.87</u>	<u>8,358,849.76</u>

Prepared by:


MARISSA F. BANDAL
Division Manager C

Approved by:


GUIDO A. MOLLEJON
General Manager D

MONTHLY DATA SHEET
CATARMAN WATER DISTRICT (CCC # 359)
 For the Month Ending November 30, 2018

5

1 SERVICE CONNECTION DATA

1.1	Total Services	<u>3014</u>	1.6 Change: New	<u>8</u>
1.2	Total Active	<u>1,927</u>	Reconnected	<u> </u>
1.3	Total Metered	<u>1927</u>	Disconnected	<u> </u>
1.4	Total Billed	<u>1,834</u>	1.7 Customer in arrears	<u> </u>
1.5	Population Served	<u> </u>	Number	<u>620</u>

2 PRESENT WATER RATES:

Effective Jan. 2018
 LWUA Approved YES NO Date Approved: Nov. 17, 2017

	No. of Conns.	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-UP
Residential/Government	<u>1,634</u>	<u>243.00</u>	<u>27.85</u>	<u>31.50</u>	<u>35.00</u>	<u>39.00</u>
Commercial/Industrial	<u>200</u>	<u>486.00</u>	<u>55.70</u>	<u>63.00</u>	<u>70.00</u>	<u>78.00</u>
Bulk/Wholesale	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>1,834</u>					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,258,086.60</u>	<u>14,806,434.45</u>
b. Current (Flat Rate)	<u> </u>	<u> </u>
c. Penalty Charges	<u>54,363.59</u>	<u>682,705.08</u>
TOTALS	<u>1,312,450.19</u>	<u>15,489,139.53</u>

3.2 COLLECTIONS (Water Sales)		
a. Current Accounts	<u>668,710.42</u>	<u>8,090,149.94</u>
b. Arrears (Current Years)	<u>531,066.26</u>	<u>5,634,418.22</u>
c. Arrears (Previous Years)	<u>5,832.15</u>	<u>1,230,318.94</u>
TOTALS	<u>1,205,608.83</u>	<u>14,954,887.10</u>

3.3 ACCOUNTS RECEIVABLE		
Beginning of Year	P <u>-</u>	P <u>3,930,240.69</u>

3.4 ON-TIME PAID, THIS MONTH = $\frac{668,710.42}{1,258,086.60} \times 100 = 53.15 \%$

COLLECTION EFFICIENCY, YTD = $\frac{13,724,568.16}{15,489,139.53} \times 100 = 89 \%$

COLLECTION RATIO, YTD = $\frac{14,954,887.10}{19,419,380.22} \times 100 = 77.01 \%$

4 FINANCIAL DATA

4.1 REVENUE

a. Operating	P	<u>1,358,078.19</u>	P	<u>15,913,014.70</u>
b. Non-Operating	P	<u>250.00</u>	P	<u>8,832.87</u>
TOTALS	P	<u>1,358,328.19</u>	P	<u>15,921,847.57</u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>454,474.00</u>	P	<u>4,931,239.00</u>
Pumping cost				
(Fuel, Oil,				
Electric)	P	<u>427,803.41</u>	P	<u>3,873,859.05</u>
c. Chemicals (Treatment)	P	<u>2,400.00</u>	P	<u>460,189.45</u>
d. Other O & M Expenses	P	<u>697,074.50</u>	P	<u>3,896,497.40</u>
e. Depreciation Expense	P		P	<u>713,333.36</u>
f. Interest Expense	P	<u>78,912.00</u>	P	<u>900,758.00</u>
g. Others	P		P	
Franchise Taxes				<u>26,476.40</u>
TOTALS	P	<u>1,660,663.91</u>	P	<u>14,802,352.66</u>

4.3 NET INCOME (LOSS)	P	<u>(302,335.72)</u>	P	<u>1,119,494.91</u>
-----------------------	---	---------------------	---	---------------------

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,285,267.08</u>	P	<u>16,690,627.58</u>
b. Disbursement	P	<u>1,052,447.99</u>	P	<u>16,487,608.98</u>
c. Net Receipt (Disbursemen	P	<u>232,819.09</u>	P	<u>203,018.60</u>
d. Cash Balance, Beginning	P	<u>337,305.38</u>	P	<u>367,105.87</u>
e. Cash Balance, Ending	P	<u>570,124.47</u>	P	<u>570,124.47</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>844,998.76</u>
1. Cash On Hand	P		d. Acct. Receivables		
2. Cash In Bank			(Customer)	P	<u>2,777,098.49</u>
b. WD Funds (Total)		<u>570,124.47</u>	e. Customer's Deposit	P	
1. Cash On Hand	P	<u>25,394.54</u>	f. Loans Payable LWUA	P	
2. Cash In Bank	P	<u>422,621.90</u>	g. Payable to supplier's &	P	<u>526,803.41</u>
3. Investments	P		other creditor	P	<u>16,121,364.11</u>
4. Working Fund	P	<u>5,000.00</u>	h. Total Debt Service	P	
5. Reserves	P	<u>117,108.03</u>	(LWUA Loan)	P	

5 WATER PRODUCTION DATA:

5.1 SOURCE SUPPLY	NUMBER	Total Rated Capacity	Basis of Data
a. Wells	<u>4</u>		<u>m3/mo</u>
b. Springs			<u>m3/mo</u>
c. Surface			<u>m3/mo</u>
d. TOTALS			<u>m3/mo</u>

5.2 WATER PRODUCTION	THIS MONTH	YTD	METHOD OF MEASUREMENT
a. Pumped	<u>70,576</u> m3	<u>812,970.75</u> m3	
b. Gravity			
c. TOTALS	<u>70,576</u> m3	<u>812,971</u> m3	

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>7,674</u>	kw
b. Total power cost for pumping		<u>395</u>	liters
c. Other energy cost for puding			
d. Total pumping hours (motor drive)		<u>2848.67</u>	hrs
e. Total pumping hours (engine drive)		<u>5.5</u>	hrs
f. Total gas chlorine consumed			kg.
g. Total power chlorine consumed		<u>221.54</u>	kg.
h. Total chlorine cost	P	<u>32,492.53</u>	
i. Total cost of other chemicals	P		

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>33,634</u>	<u>388,507</u>	m ³
b. Unmetered billed		<u>0</u>	m ³
c. Total Billed (5.4a + 5.4b)	<u>33,634</u>	<u>388,507</u>	m ³
d. Metered unbilled			m ³
e. Unmetered unbilled			m ³
f. Total Accounted (5.4c + 5.4d + 5.4e)	<u>33,634</u>	<u>388,507</u>	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>18.34</u>	m ³
b. Ave. per Capital/day consumption			m ³
c. Accounted water			m ³
	$\frac{388,507}{820,357} \times 100 =$	<u>47.36</u>	%
D. Revenue producing water			
	$\frac{388,507}{820,357} \times 100 =$	<u>47.36</u>	%

6. MISCELLANOUES DATA:

6.1 Employees	a. Total <u>19</u>	16	Casual	1	<u>JO 2</u>
	b. No. of connections/employee				<u>122</u>
	c. Average monthly salary/employee		P		<u>23,919.68</u>
6.2 Bacteriological:	a. Total samples taken				
	b. No. of negative results				<u>0</u>
	c. Test results submitted to LWUA (Y/N)				
6.3 Chlorination:	a. Total samples taken				
	b. No. of samples meeting standards				
	c. No. of days full chlorination				<u>30 days</u>
6.4 Board of Directors:		This Month		Year-To-Date	
a. Resolutions approved		<u>4</u>		<u>25</u>	
b. Policies passed		<u>1</u>		<u>8</u>	
c. Director's fee paid		<u>14,976.00</u>		<u>149,048.00</u>	
d. Meetings					
	1 Held (No.)				
	2 Regular (No.)	<u>1</u>		<u>11</u>	
	3 Special (No.)	<u>1</u>		<u>11</u>	

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOANS as of _____ Loans/Fund Committed

Type of Loans/Funds:					
a. Early Action	P	_____	_____	P	_____ %
b. Interim Improvement	P	_____	_____	P	_____ %
c. Comprehensive	P	_____	_____	P	_____ %
d. New Service Connection	P	_____	_____	P	_____ %
e. BPW Funds	P	_____	_____	P	_____ %
f. _____	P	_____	_____	P	_____ %
TOTALS	P	=====	=====	=====	===== %

7.3 Other On-Going Projects:

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

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (to be filed by the Advisor)

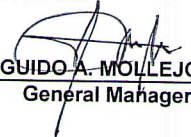
8.1 Development Progress Indicator:

Phase	Earned	Min Req'd	Vacancies	Age in Month	Development Rating
I					
II					

8.2 Commercial Systems/Audit:

	Dates
a. CPS I Installed	_____ Nov. 16-21, 1995 _____
b. CPS II Installed	_____ _____
c. Management Audit	_____ Oct. 13-17, 1997 _____
d. PR Assistance	_____ _____
e. Marketing Assistance	_____ _____
f. Financial Audit	_____ _____
g. _____	_____ _____

SUBMITTED BY:


GUIDO A. MOLLEJON
 General Manager

_____ Date

_____ Management Advisor

_____ Date

NOTED BY:

_____ Area Manager

_____ Date

_____ FM

_____ Date



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers

Petty Cash Fund

Cash In Bank - Local Currency

Cash In Bank-Local Currency Current Account

LBP

DBP

Cash In Bank - Local Currency Savings Account

Receivables

Accounts Receivable

Accounts Receivable - Dormant

Allowance for Impairment-Accounts Receivable

Net Value-Accounts Receivable - Dormant

Other Receivables

Receivable - Disallowances/Charges

Due from Officers & Employees

Other Receivables

Inventories

Accountable Forms Inventory

Chemical & Filtering Supplies Inventory

Merchandise Inventory

Semi-Expendable IT Equipment

Semi-Expendable Other Machinery Equipment

Semi Expendable Furniture, Fixtures & Books

Other Supplies & Merchandise Inventory

Other Current Assets

Advances to Payroll

Advances to Officers & Employees

Prepaid Rent

Total Current Assets

229,420.45

47,136.52

47,136.52

182,283.93

65,175.90

14,499.20

50,676.70

117,108.03

4,636,559.34

1,571,231.72

3,057,773.43

(135,599.64)

2,922,173.79

143,153.83

97,000.00

-

46,153.83

804,474.69

10,000.00

-

-

132,194.55

5,800.00

121,215.00

535,265.14

54,793.46

2,808.00

27,985.46

24,000.00

5,725,247.94

Non-Current Assets

Property Plant and Equipment

Land

Infrastructure Assets

Waterways Supply Systems

Accumulated Depreciation-Waterways Supply Systems

Buildings and Other Structures

Water Plant, Structures & Improvements

Accumulated Depreciation - Water Plant Structures & Improvement

Net Value-Water Plant Structures & Improvement

Machineries and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value-Office Equipment

IT Equipment

Accumulated Depreciation - Information & Com. Technology

Net Value-IT Equipment

Electrical Equipment

Accumulated Depreciation - Electrical Equipment

Net Value - Electrical Equipment

Other Machinery and Equipment

19,022,575.33

120,999.76

16,303,470.78

24,147,725.05

(7,844,254.27)

34,000.00

340,460.48

(306,460.48)

34,000.00

2,463,169.79

238,000.00

(214,200.00)

23,800.00

217,149.10

(80,015.20)

137,133.90

5,860,081.50

(3,579,844.61)

2,280,236.89

110,555.00



Republic of the Philippines
CATARAMAN WATER DISTRICT
Cataraman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

Motor Vehicles	480,305.00
Accumulated Depreciation - Motor Vehicles	(382,540.00)
Net Value - Motor Vehicles	<u>97,765.00</u>
Furniture , Fixtures and Books	<u>3,170.00</u>
Furniture & Fixtures	31,699.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	<u>3,170.00</u>
Intangible Assets	<u>49,600.00</u>
Computer Software	116,200.00
Accumulated Depreciation - Computer Software	(66,600.00)
Net Value - Computer Software	<u>49,600.00</u>
Total Non-Current Assets	<u>19,072,175.33</u>
Total Assets	<u><u>24,797,423.27</u></u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable

709,380.60

Due to Officers & Employees

709,380.60

Inter Agency Payables

Due to BIR

297,590.88

Due to GSIS

78,077.39

Due to Pag-ibig

189,466.86

Due to Philhealth

19,476.12

10,570.51

Other Payables

Total Current Liabilities

1,006,971.48

Non-Current Liabilities

Financial Liabilities

Loans Payable - Domestic

15,993,661.11

15,993,661.11

Total Non-Current Liabilities

15,993,661.11

Total Liabilities

17,000,632.59

EQUITY

Government Equity

2,577,950.89

Retained Earnings

5,218,839.79

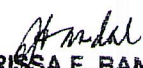
Total Equity

7,796,790.68


Total Liabilities and Equity

24,797,423.27

Prepared By:


MARISSA F. BANDAL
DMC/Acting Accountant

Approved by:


GUIDO A. MOLLEJÓN
General Manager



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman N. Samar

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the month ended December 31, 2018

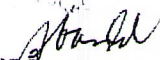
Income	Current	To Date
Service and Business Income		
Waterworks System Fees	1,243,352.00	16,049,786.45
Metered Sales to General Customers	1,243,352.00	16,049,786.45
Unmetered Sales to General Customers		-
Interest Income		704.04
Fines & Penalties - Business Income	60,745.78	743,450.86
Other Business & Service Income	40,326.00	463,497.13
Total Service and Business Income	<u>1,344,423.78</u>	<u>17,257,438.48</u>
Other Non-Operating Income	650.00	9,482.87
Total Income	<u>1,345,073.78</u>	<u>17,266,921.35</u>
Expenses		
Personnel Services	453,619.00	5,384,858.00
Salaries and Wages - Regular	453,619.00	5,384,858.00
Other Compensation	129,000.00	1,694,322.00
Personnel Economic Relief Allowance	34,000.00	396,000.00
Representation Allowance	5,000.00	60,000.00
Transportation Allowance	5,000.00	60,000.00
Clothing/Uniform Allowance		96,000.00
Year End Bonus		886,822.00
Other Bonuses & Allowances		68,000.00
Other Personnel Benefits	85,000.00	127,500.00
Personnel Benefit Contribution	60,080.77	707,977.46
Retirement & Life Insurance Premiums	51,569.76	608,190.96
Pag-ibig Contributions	1,700.00	19,800.00
Philhealth Contributions	5,111.01	60,286.50
Employees Compensation Insurance Premiums	1,700.00	19,700.00
Other Personnel Benefits	-	441,285.37
Terminal Leave Benefits		441,285.37
Total Personnel Services	<u>642,699.77</u>	<u>8,228,442.83</u>
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	19,140.40	344,965.16
Training and Scholarship Expenses	1,000.00	153,700.00
Supplies and Materials Expenses	73,008.95	910,167.81
Office Supplies Expenses	10,711.00	79,407.80
Fuel, Oil & Lubricants Expenses	73,087.40	381,360.01
Water Treatment Operations Expense	(10,789.45)	449,400.00
Utility Expenses	405,876.09	4,014,038.19
Electricity	405,876.09	4,014,038.19
Communication Expenses	3,221.47	44,300.06
Postage & Deliveries	480.00	8,040.76
Internet Subscription Expenses	2,041.47	32,059.30
Cable, Satellite, Telegraph and Radio Expenses	700.00	4,200.00
Repairs and Maintenance	196,471.34	246,544.34
Repairs & Maintenance - Public Infra	195,867.34	217,367.34
Repairs & Maintenance - Buildings & Structures		880.00
Repairs & Maintenance - Machinery Equipment	564.00	26,562.00
Repairs & Maint. - Transportation Expenses	40.00	1,735.00
Taxes, Insurance Premiums and Other Fees	-	12,313.37
Taxes, Duties & Licenses		2,629.06
Insurance Expenses		9,684.31
Other Maintenance and Operating Expenses	73,831.00	649,038.56
Representation Expenses	44,000.00	162,173.00
Rent/Lease Expenses	17,735.00	212,820.00
Membership, Dues and Contributions to Organizations		500.00
Directors Fee and Remuneration	12,096.00	237,214.56
Other Maintenance and Operating Expenses		36,331.26
Total Maintenance and Other Operating Expenses	<u>772,549.25</u>	<u>6,375,067.49</u>
Interest Expenses	78,270.00	979,028.00
Non-Cash Expenses	356,666.64	1,070,000.00
Depreciation Expense-Electrical Equipment		352,093.36
Depreciation Expense-UPIS	356,666.64	717,906.64
Total Expenses	<u>1,850,185.66</u>	<u>16,652,538.32</u>

Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman N. Samar


STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
 For the Period Ended December 31, 2018

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2018	2,577,950.89	5,927,998.93	8,505,949.82
Changes in Equity for 2018			
Less: Adjustments		(1,323,542.17)	(1,323,542.17)
Add: Comprehensive Income		614,383.03	614,383.03
	<u>2,577,950.89</u>	<u>5,218,839.79</u>	<u>7,796,790.68</u>
Balance at December 31, 2018	<u>2,577,950.89</u>	<u>5,218,839.79</u>	<u>7,796,790.68</u>

Prepared by:


MARISSA F. BANDAL
 Division Manager C

Approved by:


GUIDO A. MOLLEJON
 General Manager D

Adjustments

Adjustment for dishonored checks

6,825.80

Adjusted Cash Outflows

1,373,218.44 14,912,326.17

Net Cash Provided by/(Used in) Operating Activities**(40,088.17) 3,111,865.13****CASH FLOWS FROM INVESTING ACTIVITIES****Cash Inflows**

Purchase/Construction of Property, Plant and Equipment

94,642.85 764,477.55

Purchase of machinery and equipment

94,642.85 723,531.55

Purchase of transportation equipment

30,950.00

Purchase of furniture, fixtures and books

9,996.00

Purchase of Intangible Assets

- 15,000.00

Purchase of other intangible assets

15,000.00

Total Cash Outflows**94,642.85 779,477.55****Adjusted Cash Outflows****94,642.85 779,477.55****Net Cash Provided By/(Used In) Investing Activities****(94,642.85) (779,477.55)****CASH FLOWS FROM FINANCING ACTIVITIES****Cash Inflows****Cash Outflows**

Payment of Long-Term Liabilities

127,703.00 1,491,045.00

Payment of notes payable

Payment of domestic loans

127703 1,491,045.00

Payment of Interest on Loans and Other Financial Charges

78270 979,028.00

Total Cash Outflows**205,973.00 2,470,073.00****Adjusted Cash Outflows****205,973.00 2,470,073.00****Net Cash Provided By/(Used In) Financing Activities****(205,973.00) (2,470,073.00)****INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS****(340,704.02) (137,685.42)****Effects of Exchange Rate Changes on Cash and Cash Equivalents****CASH AND CASH EQUIVALENTS, Nov. 1**

570124.47 367105.87

CASH AND CASH EQUIVALENTS, Nov. 30, 2018**229,420.45 229,420.45**

Cash Accounted for as follows: Cash Collecting Officer

47,136.52

Cash In Bank-LBP-Operating Fund

14,499.20

Cash In Bank-DBP

50,676.70

Cash In Bank-LBP Savings Acct. Reserve Fund

117,108.03

229,420.45

Prepared by:

MARISSA F. BANDAL

DM-C/Accountant

Noted by:

GUIDO A. MOLLEJON

General Manager

MONTHLY DATA SHEET
CATAWBA WATER DISTRICT
 For the Month Ending December 31, 2018

GA - 6

SERVICE CONNECTION DATA

- 1.1 Total Services
- 1.2 Total Active
- 1.3 Total Metered
- 1.4 Total Billed
- 1.5 Population Served

3023
1,817
3023
1,807

1.6 Change: New

Reconnected
 Disconnected

9
1
24

1.7 Customer in arrears
 Number

924

ESSENTIAL WATER RATES: Effective
 LWUA Approved

Jan. 2018
 YES NO

Date Approved: **Nov. 17, 2017**

	No. of Conns.
Residential/Government	1,607
Commercial/Industrial	200
Wholesale	1,807

Minimum Charge

COMMODITY CHARGES

	11-20	21-30	31-40	41-UP
Minimum Charge	243.00	27.85	31.50	35.00
Wholesale	486.00	55.70	63.00	70.00
Commercial/Industrial				39.00
Residential/Government				78.00

BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)

- a. Current (Metered)
- b. Current (Flat Rate)
- c. Penalty Charges

This Month (tM)

Year-to-Date (YTD)

a. Current (Metered)	1,243,352.00	16,049,786.45
b. Current (Flat Rate)	60,745.78	743,450.86
c. Penalty Charges	1,304,097.78	16,793,237.31
TOTALS		

3.2 COLLECTIONS (Water Sales)

- a. Current Accounts
- b. Arrears (Current Years)
- c. Arrears (Previous Years)

a. Current Accounts	654,302.89	8,746,089.92
b. Arrears (Current Years)	599,628.34	6,246,360.71
c. Arrears (Previous Years)	17,239.24	1,247,558.18
TOTALS	1,271,170.47	16,240,008.81

3.3 ACCOUNTS RECEIVABLE

Beginning of Year

P _____ P 3,930,240.69

3.4 ON-TIME PAID, THIS MONTH =

$$\frac{654,302.89}{1,243,352.00} \times 100 = 52.62 \%$$

COLLECTION EFFICIENCY, YTD =

$$\frac{14,992,450.63}{16,793,237.31} \times 100 = 89 \%$$

COLLECTION RATIO, YTD =

$$\frac{16,240,008.81}{20,723,478.00} \times 100 = 78.37 \%$$

FINANCIAL DATA

1. REVENUE

- a. Operating
- b. Non-Operating

a. Operating	P <u>1,344,423.78</u>	P <u>17,257,438.48</u>
b. Non-Operating	P <u>650.00</u>	P <u>9,482.87</u>
TOTALS	P <u>1,345,073.78</u>	P <u>17,266,921.35</u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>453,619.00</u>	P	<u>5,384,858.00</u>
Pumping cost (Fuel, Oil, Electric)	P	<u>478,963.49</u>	P	<u>4,352,822.54</u>
c. Chemicals (Treatment)	P	<u>(10,789.45)</u>	P	<u>449,400.00</u>
d. Other O & M Expenses	P	<u>493,455.98</u>	P	<u>4,389,953.38</u>
e. Depreciation Expense	P	<u>356,666.64</u>	P	<u>1,070,000.00</u>
f. Interest Expense	P	<u>78,270.00</u>	P	<u>979,028.00</u>
g. Others	P	<u> </u>	P	<u> </u>
Franchise Taxes	P	<u> </u>	P	<u> </u>
TOTALS	P	<u>1,850,185.66</u>	P	<u>16,652,538.32</u>

4.3 NET INCOME (LOSS)	P	<u>(505,111.88)</u>	P	<u>614,383.03</u>
-----------------------	---	---------------------	---	-------------------

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,333,125.27</u>	P	<u>18,023,752.85</u>
b. Disbursement	P	<u>1,673,829.29</u>	P	<u>18,161,438.27</u>
c. Net Receipt (Disbursemen	P	<u>(340,704.02)</u>	P	<u>(137,685.42)</u>
d. Cash Balance, Beginning	P	<u>570,124.47</u>	P	<u>367,105.87</u>
e. Cash Balance, Ending	P	<u>229,420.45</u>	P	<u>229,420.45</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>804,474.69</u>
1. Cash On Hand	P	<u> </u>	d. Acct. Receivables (Customer)	P	<u>4,493,405.51</u>
2. Cash In Bank	P	<u> </u>			
b. WD Funds (Total)		<u>229,420.45</u>	e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	<u>47,136.52</u>	f. Loans Payable LWUA	P	<u>15,993,661.11</u>
2. Cash In Bank	P	<u>65,175.90</u>	Payable to supplier's & other creditor	P	<u>1,006,971.48</u>
3. Investments	P	<u> </u>	h. Total Debt Service (LWUA Loan)	P	<u>15,993,661.11</u>
4. Working Fund	P	<u> </u>			
5. Reserves	P	<u>117,108.03</u>			

R PRODUCTION DATA:

5.1 SOURCE SUPPLY	NUMBER	Total Rated Capacity	Basis of Data
a. Wells	<u>4</u>	<u> </u> m3/mo	<u> </u>
b. Springs	<u> </u>	<u> </u> m3/mo	<u> </u>
c. Surface	<u> </u>	<u> </u> m3/mo	<u> </u>
d. TOTALS	<u> </u>	<u> </u> m3/mo	<u> </u>

5.2 WATER PRODUCTION	THIS MONTH	YTD	METHOD OF MEASUREMENT
a. Pumped	<u>79,986</u> m3	<u>900,343</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>79,986</u> m3	<u>900,343</u> m3	<u> </u>

NOTE: NRW due to widening and repair of canal within the locality main line is highly affected.

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping	7,690	kw
b. Total power cost for pumping	_____	
c. Other energy cost for puping	_____	
d. Total pumping hours (motor drive)	_____	hrs
e. Total pumping hours (engine drive)	_____	hrs
f. Total gas chlorine consumed	_____	kg.
g. Total power chlorine consumed	220.44	kg.
h. Total chlorine cost	32,331.20	
i. Total cost of other chemicals	_____	

5.4 ACCOUNTED WATER USE:

a. Metered billed	32,642		
b. Unmetered billed	_____		
c. Total Billed (5.4a + 5.4b)	32,642		
d. Metered unbilled	_____		
e. Unmetered unbilled	_____		
f. Total Accounted (5.4c + 5.4d + 5.4a)	32,642		

	421,149	m ³
	0	m ³
	421,149	m ³
	_____	m ³
	421,149	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		18.06	m ³
b. Ave. per Capital/day consumption		_____	m ³
c. Accounted water		46.78	%
	$\frac{421,149 \times 100}{900,343} =$		
D. Revenue producing water		46.78	%
	$\frac{421,149 \times 100}{900,343} =$		

ANNUOUS DATA:

6.1 Employees	a. Total <u>18</u>	16	
	b. No. of connections/employee		Casual 1
	c. Average monthly salary/employee		
		JO - 2	
		106	
		23,874.68	

3.2 Bacteriological:

a. Total samples taken	_____
b. No. of negative results	4
c. Test results submitted to LWUA (Y/N)	4

3.3 Chlorination:

a. Total samples taken	_____
b. No. of samples meeting standards	_____
c. No. of days full chlorination	30 days


4 Board of Directors:

a. Resolutions approved	This Month	Year-To-Date
b. Policies passed	2	27
c. Director's fee paid	12,096.00	161,144.00
d. Meetings		
1 Held (No.)	1	12
2 Regular (No.)	1	12
3 Special (No.)		

Cataman Water District
Monitoring Report for Key Performance Indicators (KPIs)
October to December 2018

Indicators	Target/ Approved/ CF Projections/ COB	Accomplishment/ Actual
1 Non-Revenue Water (NRW)	≤ 30%	53%
2 Collection Efficiency	≥ 90%	89%
3 Market Growth	new service connection in a year: 120	81
4 Capital Expenditure (at least 85 % at the end of the year)	2179499.2	1197366.6
5 Reserves	1 to 3% of total gross revenue	Php 117,108.03
6 Water Quality	Bacteriological: every month (6)	12
	Daily chlorine residual: every month (6)	0
	Phy-chem: once a year (1)	0
7 Current Ratio	≤ 1.5:1	
8 Positive net income	<i>budgeted positive net income (ytd):</i>	6.36 :1
9 Staff Productivity Index	Cat D 100:1	
	Cat A,B, C 120:1	
10 24/7 Water Service	total of service connection with 24/7 supply / (total active service connection)	107 :1 100%
11 Sanitation Facilities (if applicable)		

Prepared by:


MARISSA F. BANDAL
 Division Manager-C

Checked by:


GUIDO A. MOLLERON
 GENERAL MANAGER

Variance	Remarks

INFRA	
YTD Water Production (cmm)	900343
YTD Total Water Billed (cmm)	421149
YTD Current account collections (3.2a)	8746089.92
YTD Arrears in current year collections (3.2b)	6234046.56
YTD Total billings (3.1)	16793237.31
Total New Connections from January-June 2018	81
CAPEX budgeted 2018	2179499.2
CAPEX disbursed YTD	1197366.6

Bacteriological - no. of months submitted	12
Daily Chlorine - no. of months submitted	0
Phychem (if conducted)	0
Total Current Assets	6076762.64
Total Current liabilities	955116.48

number of active service connections	1817
number of regular employees	17
number of household/active service connections with 24/7 supply	1817
number of household enjoying sanitation facilities	0

CATARMAN WATER DISTRICT

WD PROFILE AS OF: December 2018

Coverage:*		Total Population: 66,842		No. Households: 13,368	
CCC No. 359	Total No. of Barangays: * 55	Province:	NORTHERN SAMAR		
Date Issued: Sept. 12, 1988	No. of Barangays Covered:** 27	Region:	VIII	Cong. District:	
Date Formed: May 25, 1988	No. of Served Barangays: 27	Congressman:		HON. RAUL A. DAZA	
Date Filed:	No. of Unserved Barangays:*** 28	Governor:		HON. JOSE ONG, JR.	
Category: D	Population Served (%)**** 14%	Mayor:		HON. FRANCISCO C. ROSALES, JR.	
Date Categorized / Recategorized:		Credit Classification			
No. of Active Connections:		No. of Employees:		Employee/ S.C. Ratio 1: #DIV/0!	

MANAGEMENT and BOARD COMPOSITION					
General Manager: GUIDO A. MOLLEJON					
Board of Directors:	Sector	Terms of Office		Date of Appointment:	Status: PERMANENT
ENR. LOPE E. DORADO, JR.	PROFESSIONAL	01/01/2013	to 12/31/18		Remarks
R. YOLANDA R. ALIPOSA	EDUCATION	01/01/15	to 12/31/20	CHAIRMAN	
LINDA V. REYES	WOMEN	01/01/15	to 12/31/20	SECRETARY	
FRANCISCO R. DY	BUSINESS	01/01/13	to 12/31/18	MEMBER	
PITO G. AMBOS	CIVIC	05/01/18	to 12/31/22	VICE-CHAIRMAN MEMBER	
Appointing Authority:		Board Per Diem: Php		Date Approved:	

FINANCIAL STATEMENTS				
Per P.H. Dated: Nov. 17, 2017				
	2018	Existing	Remarks	
1. Charge				
- 20 cu.m.	243.00	243.00		Effective Jan. 1, 2018
- 30 cu.m.	27.05	27.05		
- 40 cu.m.	31.50	31.50		
up	35.00	35.00		
up	39.00	39.00		
LWUA Approved:		Date of Effectivity:		

FINANCIAL STATEMENTS (As of December 2018)				
	LWUA	NON-LWUA	Remarks	
1. Loans Aailed	P 15,993,661.11	P		
2. Required Mo. Amortization	P 205,973.00	P		
3. Projected Collection, (YTD)	P 21,214,518.74	P		
4. Actual Collection, (YTD)	P 18,023,752.85	P		
5. Collection Efficiency, (YTD) %	89.00%			

	2018	YTD
Revenues	17,266,921.35	
Expenses	16,652,538.32	
Income	614,383.03	
Assets	18,023,752.85	
Liabilities	18,161,438.27	
Receipts/Disbursements	(137,685.42)	
Balance, Beginning	367,105.87	
Balance, Ending	229,420.45	
Reserves (JSA)	117,108.03	
Reserves:	0.00	

Performance Indicators (as of Dec. 2018)		
Net Income Ratio	0.04	0.25
Operating Ratio	0.15	0.75
Current Ratio	5.69	2:1
Collection Ratio	89%	90% - 100%
Cash Reserve (JSA = % of Gross Revenue)	1%	3% - 10%
Debt Service		Current
NRW, %	40.00%	≤20%
Production / Demand	0.0 :1	1.2 : 1
BactiTest Reports (C/R) %	5/6	6/6
Residual Chlorine	0.00	at least 0.3 ppm
No. of Hours of Water Service	24/7	24/7
Staffing Ratio	1/1.07	1/01:07 AM

PHYSICAL DATA (as of May 2018)	
Source/s of Supply	Rated Capacity
	m ³ / mo.
	m ³ / mo.
4	m ³ / mo.
Facilities	m ³
Water Production, YTD	900.343 m ³
Water Billed, YTD	421,149 m ³
Plant Facilities (Type)	

Water Supply Improvement / Development Projects		
POW Cost	Ongoing Project	Proposed Project
Source of Funds		
Date of Implementation		
Target Date of Completion		
Projected Additional S.C.		
Additional Supply Capacity		

ISSUES AND CONCERNS:	COURSE/S OF ACTION