



Republic of the Philippines
CATARAMAN WATER DISTRICT
 Cataraman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 2019

ASSETS

Current Assets

Cash and Cash Equivalents			368,962.33
Cash on Hand			107,211.00
Cash - Collecting Officers			102,211.00
Petty Cash Fund			5,000.00
Cash In Bank - Local Currency			261,751.33
Cash In Bank-Local Currency Current Account			144,643.30
LBP	90,381.61		
DBP	54,261.69		
Cash In Bank - Local Currency Savings Account			117,108.03
Receivables			4,639,463.39
Accounts Receivable			1,351,687.73
Accounts Receivable - Dormant			3,307,277.76
Allowance for Impairment-Accounts Receivable			(135,599.64)
Net Value-Accounts Receivable - Dormant			3,171,678.12
Other Receivables			116,097.54
Receivable - Disallowances/Charges			69,943.71
Due from Officers & Employees			-
Other Receivables			46,153.83
Inventories			814,474.69
Accountable Forms Inventory			20,000.00
Chemical & Filtering Supplies Inventory			-
Merchandise Inventory			-
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			535,265.14
Other Current Assets			66,970.00
Advances to Payroll			-
Advances to Officers & Employees			42,970.00
Prepaid Rent			24,000.00
Total Current Assets			5,889,870.41

Non-Current Assets

Property Plant and Equipment			18,665,908.65
Land			120,999.76
Infrastructure Assets			15,946,804.10
Waterways Supply Systems			24,147,725.05
Accumulated Depreciation-Waterways Supply Systems			(8,200,920.95)
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			2,463,169.79
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			5,860,081.50
Accumulated Depreciation - Electrical Equipment			(3,579,844.61)
Net Value - Electrical Equipment			2,280,236.89
Other Machinery and Equipment			116,555.00



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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	18,715,508.65
Total Assets	24,605,379.06
LIABILITIES	
Current Liabilities	
Financial Liabilities	2,363,952.20
Accounts Payable	446,200.00
Due to Officers & Employees	-
Leave Benefits Payable	1,917,752.20
Inter Agency Payables	269,400.07
Due to BIR	67,050.98
Due to GSIS	191,577.98
Due to Pag-ibig	200.60
Due to Philhealth	10,570.51
Other Payables	-
Total Current Liabilities	2,633,352.27
Non-Current Liabilities	
Financial Liabilities	15,442,988.11
Loans Payable - Domestic	15,442,988.11
Total Non-Current Liabilities	15,442,988.11
Total Liabilities	18,076,340.38
EQUITY	
Government Equity	2,577,950.89
Retained Earnings	3,951,087.79
Total Equity	6,529,038.68
Total Liabilities and Equity	24,605,379.06

Prepared By:


MARISSA F. BANDAL
Division Manager C

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 April 30, 2019

	Current	To Date
Income		
Service and Business Income		
Waterworks System Fees	1,327,568.45	5,250,145.55
Metered Sales to General Customers	1,327,568.45	5,250,145.55
Unmetered Sales to General Customers		-
Fines & Penalties - Business Income	53,503.58	234,264.69
Other Business & Service Income	21,038.00	157,177.51
Total Service and Business Income	1,402,110.03	5,641,587.75
Other Non-Operating Income		4,250.00
Total Income	1,402,110.03	5,645,837.75
		-
Expenses		
Personnel Services	456,226.00	1,824,739.00
Salaries and Wages - Regular	456,226.00	1,824,739.00
Other Compensation	44,000.00	278,000.00
Personnel Economic Relief Allowance	34,000.00	136,000.00
Representation Allowance	5,000.00	20,000.00
Transportation Allowance	5,000.00	20,000.00
Clothing/Uniform Allowance		102,000.00
Personnel Benefit Contribution	60,080.77	240,323.08
Retirement & Life Insurance Premiums	51,569.76	206,279.04
Pag-ibig Contributions	1,700.00	6,800.00
Philhealth Contributions	5,111.01	20,444.04
Employees Compensation Insurance Premiums	1,700.00	6,800.00
Other Personnel Benefits	(194,816.06)	-
Terminal Leave Benefits	(194,816.06)	-
Total Personnel Services	365,490.71	2,343,062.08
Maintenance and Other Operating Expenses		-
Travelling Expenses-Local	9,126.50	89,736.94
Training and Scholarship Expenses	500.00	33,000.00
Supplies and Materials Expenses	24,482.40	178,835.55
Office Supplies Expenses	2,710.00	31,802.75
Fuel, Oil & Lubricants Expenses	20,572.40	47,032.80
Water Treatment Operations Expense	1,200.00	100,000.00
Utility Expenses	287,714.59	1,224,435.28
Electricity	287,714.59	1,224,435.28
Communication Expenses	3,346.39	21,996.45
Postage & Deliveries	380.00	1,475.00
Internet Subscription Expenses	2,266.39	19,121.45
Cable, Satellite, Telegraph and Radio Expenses	700.00	1,400.00
Repairs and Maintenance	9,325.00	19,267.00
Repairs & Maintenance - Public Infra	2,190.00	4,148.00
Repairs & Maintenance - Machinery Equipment	7,135.00	15,089.00
Repairs & Maint. - Transportation Expenses		30.00
Repairs & Maint - Other Machinery & Equipment		-
Taxes, Insurance Premiums and Other Fees	-	-
Insurance Expenses		-
Other Maintenance and Operating Expenses	36,981.00	152,988.00
Representation Expenses	3,770.00	7,499.00
Rent/Lease Expenses	17,735.00	70,940.00
Membership, Dues and Contributions to Organizations		-
Directors and Committee Members Fees	15,476.00	74,549.00
Total Maintenance and Other Operating Expenses	371,475.88	1,720,259.22
Interest Expenses	75,676.00	307,348.76
Non-Cash Expenses	89,166.67	356,666.68
Depreciation Expense-Electrical Equipment		-
Depreciation Expense-UPIS	89,166.67	356,666.68
Total Expenses	901,809.26	4,727,336.74
Comprehensive Income	500,300.77	918,501.01




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Catarmán N. Samar

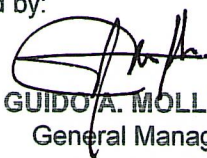
STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended March 31, 2019

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2019	2,577,950.89	5,223,499.02	7,801,449.91
	-	-	-
Changes in Equity for 2019			
Add: Comprehensive Income Adjustment		418,200.24	418,200.24
		-	-
	<u>2,577,950.89</u>	<u>5,641,699.26</u>	<u>8,219,650.15</u>
 Balance at March 31, 2019	 <u>2,577,950.89</u>	 <u>5,641,699.26</u>	 <u>8,219,650.15</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 April 30, 2019

1 SERVICE CONNECTION DATA

1.1	Total Services	<u>3055</u>	1.6 Change New	<u>7</u>
1.2	Total Active	<u>1735</u>	Reconnected	<u>18</u>
1.3	Total Metered	<u>2940</u>	Disconnected	<u>42</u>
1.4	Total Billed	<u>1,735</u>	1.7 Customer in arrears	
1.5	Population Served	<u> </u>	Number 823	<u>0.47</u>

2 PRESENT WATER RATES: Effective

LWUA Approved **January, 2018**
 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>1,537</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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>1,735</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,327,568.45</u>	<u>5,250,145.55</u>
b. Current (Flat Rate)	<u> </u>	<u> </u>
c. Penalty Charges	<u>53,503.58</u>	<u>234,264.89</u>
TOTALS	<u>1,381,072.03</u>	<u>5,484,410.44</u>

3.2 COLLECTIONS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current Accounts	<u>648,480.06</u>	<u>2,778,476.07</u>
b. Arrears (Current Years)	<u>538,343.61</u>	<u>1,579,178.60</u>
c. Arrears (Previous Years)	<u>105,884.87</u>	<u>1,093,574.56</u>
TOTALS	<u>1,292,708.54</u>	<u>5,451,229.23</u>

3.3 ACCOUNTS RECEIVABLE		
Beginning of Year	<u>P </u>	<u>P 4,490,184.84</u>

3.4 ON-TIME PAID, THIS MONTH =

$$\frac{648,480.06}{1,327,568.45} \times 100 = \underline{\underline{48.85\%}}$$

COLLECTION EFFICIENCY, YTD =

$$\frac{4,357,654.67}{5,484,410.44} \times 100 = \underline{\underline{79\%}}$$

COLLECTION RATIO, YTD =

$$\frac{5,451,229.23}{9,974,595.28} \times 100 = \underline{\underline{54.65\%}}$$

4 FINANCIAL DATA**4.1 REVENUE**

a. Operating	<u>P 1,402,110.03</u>	<u>P 5,641,587.75</u>
b. Non-Operating	<u>P </u>	<u>P 4,250.00</u>
TOTALS	<u>P 1,402,110.03</u>	<u>P 5,645,837.75</u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>456,226.00</u>	P	<u>1,824,739.00</u>
Pumping cost (Fuel, Oil, Electric)	P	<u>287,714.59</u>	P	<u>1,224,435.28</u>
c. Chemicals (Treatment)	P	<u>1,200.00</u>	P	<u>100,000.00</u>
d. Other O & M Expenses	P	<u>(8,174.00)</u>	P	<u>914,147.02</u>
e. Depreciation Expense	P	<u>89,166.67</u>	P	<u>356,666.68</u>
f. Interest Expense	P	<u>75,676.00</u>	P	<u>307,348.76</u>
g. Others	P	<u> </u>	P	<u> </u>
Franchise Taxes	P	<u> </u>	P	<u> </u>
TOTALS	P	<u><u>901,809.26</u></u>	P	<u><u>4,727,336.74</u></u>
4.3 NET INCOME (LOSS)	P	<u><u>500,300.77</u></u>	P	<u><u>918,501.01</u></u>

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,335,422.61</u>	P	<u>5,706,594.42</u>
b. Disbursement	P	<u>1,297,418.20</u>	P	<u>5,574,932.44</u>
c. Net Receipt (Disbursement)	P	<u>38,004.41</u>	P	<u>131,661.98</u>
d. Cash Balance, Beginning	P	<u>330,957.92</u>	P	<u>237,300.35</u>
e. Cash Balance, Ending	P	<u><u>368,962.33</u></u>	P	<u><u>368,962.33</u></u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)	-	c. Inventories	P	<u>814,474.69</u>
1. Cash On Hand	P	Acct. Receivables		
2. Cash In Bank	<u> </u>	(Customer)	P	<u>4,639,463.39</u>
b. WD Funds (Total)	368,962.33	e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	Loans Payable LWUA	P	<u> </u>
2. Cash In Bank	P	Payable to supplier's &	P	<u> </u>
3. Investments	P	other creditor	P	<u> </u>
4. Working Fund	P	Total Debt Service	P	<u> </u>
5. Reserves	P	(LWUA Loan)	P	<u>15,442,988.11</u>
	<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> 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>80,226</u> m3	<u>326,924</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>80,226</u> m3	<u>326,924</u> m3	<u> </u>

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>7,771</u>	kw
b. Total power cost for pumping			
c. Other energy cost for puding		<u>180 liters</u>	
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		<u>213.03</u>	kg.
h. Total chlorine cost	P		
i. Total cost of other chemicals	P		

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>34,840</u>	<u>136,396</u>	m ³
b. Unmetered billed			m ³
c. Total Billed (5.4a + 5.4b)	<u>34,840</u>	<u>136,396</u>	m ³
d. Metered unbilled			m ³
e. Unmetered unbilled			
f. Total Accounted (5.4c + 5.4d + 5.4e)	<u>34,840</u>	<u>136,396</u>	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>18.86</u>	m ³
b. Ave. per Capital/day consumption			m ³
c. Accounted water			
	$\frac{136,396 \times 100}{326,924} =$	<u>41.72</u>	%
D. Revenue producing water			
	$\frac{138,221 \times 100}{321441} =$	<u>43.00</u>	%

6. MISCELLANOUES DATA:

6.1	Employees	a. Total <u>19</u> Regular <u>16</u>	Casual	1	<u>JO-2</u>
		b. No. of connections/employee			<u>114</u>
		c. Average monthly salary/employee	P		<u>25,345.89</u>
6.2	Bacteriological:	a. Total samples taken			<u>4</u>
		b. No. of negative results			<u>4</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>1</u>		<u>4</u>
	b. Policies passed				
	c. Director's fee paid		<u>15,476.00</u>		<u>57,524.00</u>
	d. Meetings				
		1 Held (No.)			
		2 Regular (No.)	<u>1</u>		<u>4</u>
		3 Special (No.)	<u>1</u>		<u>4</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

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