



**Republic of the Philippines**  
**CATARMAN WATER DISTRICT**  
**Catarman, Northern Samar**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT JULY 31, 2019**

**A S S E T S**

**Current Assets**

<b>Cash and Cash Equivalents</b>		<u>328,638.24</u>
<b>Cash on Hand</b>		<u>17,025.65</u>
Cash - Collecting Officers		12,025.65
Petty Cash Fund		<u>5,000.00</u>
<b>Cash In Bank - Local Currency</b>		<u>311,612.59</u>
Cash In Bank-Local Currency Current Account		194,504.56
LBP	131,794.09	
DBP	60,269.88	
DBP eGOV	2,440.59	
Cash In Bank - Local Currency Savings Account		<u>117,108.03</u>
<b>Receivables</b>		<u>4,556,868.45</u>
Accounts Receivable		4,597,370.55
Allowance for Impairment-Accounts Receivable		(135,599.64)
Net Value-Accounts Receivable		<u>4,461,770.91</u>
Other Receivables		<u>95,097.54</u>
Receivable - Disallowances/Charges		48,943.71
Due from Officers & Employees		-
Other Receivables		<u>46,153.83</u>
<b>Inventories</b>		<u>855,478.69</u>
Accountable Forms Inventory		25,200.00
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		<u>571,069.14</u>
<b>Other Current Assets</b>		<u>217,550.00</u>
Advances to Payroll		-
Advances to Officers & Employees		193,550.00
Prepaid Rent		<u>24,000.00</u>
<b>Total Current Assets</b>		<u>5,958,535.38</u>

**Non-Current Assets**

<b>Property Plant and Equipment</b>		<u>18,582,312.64</u>
Land		<u>120,999.76</u>
<b>Infrastructure Assets</b>		<u>15,774,486.09</u>
<b>Waterways Supply Systems</b>		24,242,907.05
<b>Accumulated Depreciation-Waterways Supply Systems</b>		(8,468,420.96)
<b>Buildings and Other Structures</b>		<u>34,000.00</u>
Water Plant, Structures & Improvements		340,460.48
Accumulated Depreciation - Water Plant Structures & Improvement		(306,460.48)
Net Value-Water Plant Structures & Improvement		<u>34,000.00</u>
<b>Machineries and Equipment</b>		<u>2,479,609.79</u>
Office Equipment		238,000.00
Accumulated Depreciation - Office Equipment		(214,200.00)
Net Value-Office Equipment		<u>23,800.00</u>
IT Equipment		233,589.10
Accumulated Depreciation - Information & Com. Technology		(80,015.20)
Net Value-IT Equipment		<u>153,573.90</u>
Electrical Equipment		5,860,081.50
Accumulated Depreciation - Electrical Equipment		(3,579,844.61)
Net Value - Electrical Equipment		<u>2,280,236.89</u>
Other Machinery and Equipment		<u>116,555.00</u>



Republic of the Philippines  
CATARMAN WATER DISTRICT  
Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION  
AS AT JULY 31, 2019

<b>Transportation Equipment</b>	97,765.00
Motor Vehicles	480,305.00
Accumulated Depreciation - Motor Vehicles	(382,540.00)
Net Value - Motor Vehicles	97,765.00
<b>Furniture , Fixtures and Books</b>	75,452.00
Furniture & Fixtures	103,981.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	75,452.00
<b>Intangible Assets</b>	49,600.00
Computer Software	116,200.00
Accumulated Depreciation - Computer Software	(66,600.00)
Net Value - Computer Software	49,600.00
<b>Total Non-Current Assets</b>	18,631,912.64
<b>Total Assets</b>	<b>24,590,448.02</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	2,475,808.76
Accounts Payable	569,111.00
Due to Officers & Employees	-
Leave Benefits Payable	1,906,697.76
<b>Inter Agency Payables</b>	72,404.48
Due to BIR	26,820.54
Due to GSIS	44,657.08
Due to Pag-ibig	0.60
Due to Philhealth	348.54
Due to GOCC	577.72
<b>Other Payables</b>	-
<b>Total Current Liabilities</b>	2,548,213.24
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	15,024,708.11
Loans Payable - Domestic	15,024,708.11
<b>Total Non-Current Liabilities</b>	15,024,708.11
<b>Total Liabilities</b>	17,572,921.35
<b>EQUITY</b>	
Government Equity	2,577,950.89
Retained Earnings	4,439,575.78
<b>Total Equity</b>	7,017,526.67
<b>Total Liabilities and Equity</b>	<b>24,590,448.02</b>

Prepared By:

  
MARISSA F. BANDAL  
Division Manager C

Approved by:

  
GUIDO A. MOLLEJON  
General Manager



**Republic of the Philippines**  
**CATARMAN WATER DISTRICT**  
**Catarman N. Samar**

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**For the Month Ended July 31, 2019**

	Current	To Date
<b>Income</b>		
<b>Service and Business Income</b>		
Waterworks System Fees	1,362,568.90	9,536,538.25
Metered Sales to General Customers	1,362,568.90	9,536,538.25
Unmetered Sales to General Customers		-
Fines & Penalties - Business Income	79,778.52	430,742.87
Other Business & Service Income	38,900.00	251,388.49
Interest Income		329.15
<b>Total Service and Business Income</b>	<b>1,481,247.42</b>	<b>10,218,998.76</b>
Other Non-Operating Income	200.00	4,500.04
<b>Total Income</b>	<b>1,481,447.42</b>	<b>10,223,498.80</b>
<b>Expenses</b>		
<b>Personnel Services</b>	494,103.49	3,414,783.03
Salaries and Wages - Regular	494,103.49	3,414,783.03
<b>Other Compensation</b>	44,000.00	896,119.00
Personnel Economic Relief Allowance	34,000.00	238,000.00
Representation Allowance	5,000.00	35,000.00
Transportation Allowance	5,000.00	35,000.00
Clothing/Uniform Allowance		102,000.00
Year-end Bonus		486,119.00
<b>Personnel Benefit Contribution</b>	63,944.48	447,103.64
Retirement & Life Insurance Premiums	55,292.52	387,244.67
Pag-ibig Contributions	1,700.00	11,900.00
Philhealth Contributions	5,251.96	36,058.97
Employees Compensation Insurance Premiums	1,700.00	11,900.00
<b>Other Personnel Benefits</b>	-	-
Terminal Leave Benefits		-
<b>Total Personnel Services</b>	<b>602,047.97</b>	<b>4,758,005.67</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Travelling Expenses-Local</b>	23,990.00	135,814.59
<b>Training and Scholarship Expenses</b>		35,000.00
<b>Supplies and Materials Expenses</b>	78,957.40	283,803.35
Office Supplies Expenses	27,782.94	64,747.69
Fuel, Oil & Lubricants Expenses	38,274.46	106,155.66
Water Treatment Operations Expense	12,900.00	112,900.00
<b>Utility Expenses</b>	286,974.41	2,102,068.62
Electricity	286,974.41	2,102,068.62
<b>Communication Expenses</b>	3,834.96	30,879.75
Postage & Deliveries	1,166.00	3,692.00
Internet Subscription Expenses	1,968.96	24,737.75
Cable, Satellite, Telegraph and Radio Expenses	700.00	2,450.00
<b>Repairs and Maintenance</b>	3,287.75	26,630.75
Repairs & Maintenance - Public Infra	2,913.75	9,821.75
Repairs & Maintenance - Machinery Equipment	374.00	16,379.00
Repairs & Maint. - Transportation Expenses		430.00
Repairs & Maint - Other Machinery & Equipment		-
<b>Taxes, Insurance Premiums and Other Fees</b>	-	7,431.13
Taxes, Duties & Licenses		3,529.06
Insurance Expenses		3,902.07
<b>Other Maintenance and Operating Expenses</b>	38,711.00	273,458.00
Representation Expenses	5,500.00	28,336.00
Rent/Lease Expenses	17,735.00	124,145.00
Membership, Dues and Contributions to Organizations		-
Directors and Committee Members Fees	15,476.00	120,977.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>435,755.52</b>	<b>2,895,086.19</b>
<b>Interest Expenses</b>	73,659.00	530,867.76
<b>Non-Cash Expenses</b>	89,166.67	624,166.69
Depreciation Expense-Electrical Equipment		-
Depreciation Expense-UPIS	89,166.67	624,166.69
<b>Total Expenses</b>	<b>1,200,629.16</b>	<b>8,808,126.31</b>



Republic of the Philippines  
CATARMAN WATER DISTRICT  
Catarman N. Samar

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

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2019	2,577,950.89	5,223,499.02	7,801,449.91
	-	-	-
			-
			-
<b>Changes in Equity for 2019</b>			
<b>Add: Comprehensive Income Adjustment</b>		1,415,372.49	1,415,372.49
		(2,199,295.73)	(2,199,295.73)
	<u>2,577,950.89</u>	<u>4,439,575.78</u>	<u>7,017,526.67</u>
<b>Balance at July 31, 2019</b>	<u><u>2,577,950.89</u></u>	<u><u>4,439,575.78</u></u>	<u><u>7,017,526.67</u></u>

Prepared by:

  
MARISSA F. BANDAL  
Division Manager C

Approved by:

  
GUIDO A. MOLLEJON  
General Manager D



**Republic of the Philippines**  
**CATARMAN WATER DISTRICT**  
**Catarman N. Samar**

**TRIAL BALANCE**  
**As of July 31, 2019**

Account Code	Account Title	Debit	Credit
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			328,638.24
1 01 01 010	Cash - Collecting Officers	12,025.65	
1 01 02 020	Petty Cash Fund	5,000.00	
1 01 02 020	Cash In Bank - Local Currency	194,504.56	
	LBP	131,794.09	
	DBP	60,269.88	
	DBP - eGOV	2,440.59	
1 01 02 030	Cash In Bank - Savings	117,108.03	
<b>Receivables</b>			4,556,868.45
1 03 01 010	Accounts Receivable	4,597,370.55	
1 03 01 011	Allowance for Impairment-Accounts Rece	135,599.64	4,461,770.91
1 03 05 010	Receivable - Disallowances/Charges	48,943.71	
1 03 05 020	Due from Officers & Employees	-	
1 03 05 990	Other Receivables	46,153.83	
<b>Inventories</b>			855,478.69
1 04 01 010	Merchandise Inventory	-	
1 04 04 010	Office Supplies Inventory	-	
1 04 04 020	Accountable Forms Inventory	25,200.00	
1 04 04 120	Chemical & Filtering Supplies Inventory	-	
1 04 04 990	Other Supplies & Materials Inventory	571,069.14	
1 04 05 030	Semi-Expendable IT Equipment	132,194.55	
1 04 05 190	Semi-Expendable Other Machinery Equipment	5,800.00	
1 04 06 010	Semi Expendable Furniture, Fixtures & Books	121,215.00	
<b>Non-Current Assets</b>			
<b>Property Plant and Equipment</b>			18,582,312.64
1 06 01 010	Land	120,999.76	
1 06 03 010	Plant UPIS	15,774,486.09	
	Collecting & Impounding Reservoir	274,522.00	
	Supply Mains	1,488,184.12	
	Transmission & Dist. Mains	20,622,698.32	
	Materials for Service Connection	1,259,748.41	
	Meters	597,754.20	
	<u>24,242,907.05</u>		
1 06 03 111	Accumulated Depreciation - Plant	8,468,420.96	
1 06 04 070	Water Plant, Structures & Improvements	340,460.48	34,000.00
1 06 04 071	Accumulated Depreciation - Water Plant :	306,460.48	
1 06 05 020	Office Equipment	238,000.00	23,800.00
1 06 05 021	Accumulated Depreciation - Office Equipr	214,200.00	
1 06 05 030	IT Equipment	233,589.10	153,573.90
1 06 05 031	Accumulated Depreciation - Information &	80,015.20	
1 06 05 170	Electrical Equipment	5,860,081.50	2,280,236.89
1 06 05 171	Accumulated Depreciation - Electrical Eqi	3,579,844.61	
1 06 05 990	Other Machinery and Equipment	116,555.00	21,999.00
1 06 05 991	Accumulated Depreciation - Other Mach.	94,556.00	
1 06 06 010	Motor Vehicles	480,305.00	97,765.00
1 06 06 011	Accumulated Depreciation - Motor Vehicl	382,540.00	
1 06 07 010	Furniture & Fixtures	103,981.25	75,452.00
1 06 07 011	Accumulated Depreciation - Furniture & F	28,529.25	
<b>Intangible Assets</b>			
1 08 01 020	Computer Software	116,200.00	49,600.00
1 08 01 020	Accumulated Depreciation - Computer Software	66,600.00	
<b>Other Assets</b>			
1 99 01 020	Advances for Payroll	-	
1 99 01 040	Advances to Officers & Employees	193,550.00	217,550.00
1 99 02 020	Prepaid Rent	24,000.00	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Financial Liabilities</b>			2,475,808.76
2 01 01 010	Accounts Payable	569,111.00	
2 01 01 020	Due to Officers and Employees	-	
2 06 01 020	Leave Benefits Payable	1,906,697.76	
<b>Inter Agency Payables</b>			72,404.48
2 02 01 010	Due to BIR	26,820.54	
2 02 01 020	Due to GSIS	44,657.08	
2 02 01 030	Due to Pan-ibin	0.60	



Republic of the Philippines  
CATARAMAN WATER DISTRICT  
Cataraman N. Samar

TRIAL BALANCE  
As of July 31, 2019

Account	Account Title		Debit	Credit
	<b>Equity</b>			
3 01 01 020	Government Equity			2,577,950.89
3 07 01 010	Retained Earnings			3,024,203.29
	<b>Income</b>			10,218,998.76
4 02 02 090	Waterworks System Fees	-	9,536,538.25	
1	Metered Sales to General Customers			
4 02 02 161	Sales Discounts	-		
4 02 02 210	Interest Income		329.15	
4 02 02 230	Fines & Penalties - Business Income		430,742.87	
4 02 01 990	Other Business & Service Income		251,388.49	
	<b>Other Non-Operating Income</b>			
4 06 03 990	Miscellaneous Income			4,500.04
	<b>Expenses</b>			
5 01 01 010	Salaries and Wages - Regular	3,414,783.03	3,414,783.03	4,758,005.67
5 01 01 020	Salaries and Wages - Others	-		
	<b>Other Compensation</b>		896,119.00	
5 01 02 010	Personnel Economic Relief Allowance	238,000.00		
5 01 02 020	Representation Allowance	35,000.00		
5 01 02 030	Transportation Allowance	35,000.00		
5 01 02 040	Clothing/Uniform Allowance	102,000.00		
5 01 02 140	Year End Bonus	486,119.00		
5 01 02 990	Other Bonuses & Allowances	-		
	<b>Personnel Benefit Contributions</b>		447,103.64	
5 01 03 010	Retirement & Life Insurance Premiums	387,244.67		
5 01 03 020	Pag-ibig Contributions	11,900.00		
5 01 03 030	Philhealth Contributions	36,058.97		
5 01 03 040	Employees Compensation Insurance Premi	11,900.00		
	<b>Other Personnel Benefits</b>			
5 01 04 030	Terminal Leave Benefits	-		
	<b>Maintenance and Other Operating Expenses</b>			2,895,086.19
5 02 01 010	Travelling Expenses-Local		135,814.59	
5 02 02 010	Training and Scholarship Expenses		35,000.00	
5 02 03 010	Office Supplies Expenses		64,747.69	
5 02 03 090	Fuel, Oil & Lubricants Expenses		106,155.66	
5 02 03 130	Water Treatment Operations Expense		112,900.00	
5 02 04 020	Electricity		2,102,068.62	
5 02 05 010	Postage & Deliveries		3,692.00	
5 02 05 030	Internet Subscription Expenses		24,737.75	
5 02 05 040	Cable, Satellite, Telegraph and Radio Expenses		2,450.00	
5 02 13 030	Repairs & Maintenance - Public Infra		9,821.75	
5 02 13 040	Repairs & Maintenance - Buildings & Structures		-	
5 02 13 050	Repairs & Maintenance - Machinery Equipment		16,379.00	
5 02 13 060	Repairs & Maint. - Transportation Expenses		430.00	
5 02 13 070	Repairs & Maint.- Furnitures and Fixtures			
5 02 13 990	Repairs & Maint.- Other Property Plant and Equipment			
5 02 15 010	Taxes, Duties & Licenses		3,529.06	
5 02 15 030	Insurance Expenses		3,902.07	
5 02 99 030	Representation Expenses		28,336.00	
5 02 99 050	Rent/Lease Expenses		124,145.00	
5 02 99 060	Membership, Dues and Contributions to Organizations		-	
5 02 99 120	Directors and Committee Members Fees		120,977.00	
5 02 99 990	Other Maintenance and Operating Expenses		-	
5 03 01 020	Interest Expenses			530,867.76
	<b>Non-Cash Expenses</b>			624,166.69
5 05 01 020	Depreciation Expense-Electrical Equipment		-	
5 05 01 030	Depreciation Expense- Plant (UPIS)		624,166.69	
5 05 01 040	Depreciation Expense- Buildings and Structures		-	
	<b>TOTAL</b>		<b>33,398,574.33</b>	<b>33,398,574.33</b>

Prepared By:

MARISSA F. BANDAL  
DMC/Acting Accountant

Approved by:

GUIDO A. MOLLEJON  
General Manager

MONTHLY DATA SHEET  
**CATARMAN WATER DISTRICT ( CCC # 359)**  
 For the Month Ending July 31, 2019

**1 SERVICE CONNECTION DATA**

1.1	Total Services	<u>3065</u>	1.6 Change: New	<u>3</u>
1.2	Total Active	<u>1721</u>	Reconnected	<u>20</u>
1.3	Total Metered	<u>3065</u>	Disconnected	<u>36</u>
1.4	Total Billed	<u>1,721</u>	1.7 Customer in arrears	
1.5	Population Served		Number 853	<u>0.47</u>

**2 PRESENT WATER RATES: Effective**  
 LWUA Approved

**Jan. 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>1,516</u>	<u>243.00</u>	27.85	31.50	35.00	39.00
Commercial/Industrial	<u>205</u>	<u>486.00</u>	55.70	63.00	70.00	78.00
Bulk/Wholesale						
	<u>1,721</u>					

**3 BILLING AND COLLECTION DATA:**

3.1 BILLINGS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,328,402.20</u>	<u>9,300,072.20</u>
b. Current (Flat Rate)		
c. Penalty Charges	<u>68,791.57</u>	<u>421,230.24</u>
<b>TOTALS</b>	<u><u>1,397,193.77</u></u>	<u><u>9,721,302.44</u></u>

3.2 COLLECTIONS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current Accounts	<u>800,986.88</u>	<u>5,190,216.76</u>
b. Arrears (Current Years)	<u>686,376.25</u>	<u>3,538,585.91</u>
c. Arrears (Previous Years)	<u>43,138.64</u>	<u>1,266,892.28</u>
<b>TOTALS</b>	<u><u>1,530,501.77</u></u>	<u><u>9,995,694.95</u></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 =  $\frac{800,986.88}{1,328,402.20} \times 100 = 60.30 \%$

COLLECTION EFFICIENCY, YTD =  $\frac{8,728,802.67}{9,721,302.44} \times 100 = 90 \%$

COLLECTION RATIO, YTD =  $\frac{9,995,694.95}{14,211,487.28} \times 100 = 70.34 \%$

**4 FINANCIAL DATA**

**4.1 REVENUE**

a. Operating	P	<u>1,481,247.42</u>	P	<u>10,218,998.76</u>
b. Non-Operating	P	<u>200.00</u>	P	<u>4,500.04</u>
<b>TOTALS</b>	P	<u><u>1,481,447.42</u></u>	P	<u><u>10,223,498.80</u></u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>494,103.49</u>	P	<u>3,414,783.03</u>
Pumping cost				
(Fuel, Oil,				
Electric)	P	<u>325,248.87</u>	P	<u>2,208,224.28</u>
c. Chemicals (Treatment)	P	<u>12,900.00</u>	P	<u>112,900.00</u>
d. Other O & M Expenses	P	<u>197,776.13</u>	P	<u>1,909,409.55</u>
e. Depreciation Expense	P	<u>89,166.67</u>	P	<u>624,166.69</u>
f. Interest Expense	P	<u>81,434.00</u>	P	<u>538,642.76</u>
g. Others	P		P	
Franchise Taxes				-
TOTALS	P	<u><u>1,200,629.16</u></u>	P	<u><u>8,808,126.31</u></u>

4.3 NET INCOME (LOSS)	P	<u><u>280,818.26</u></u>	P	<u><u>1,415,372.49</u></u>
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4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,593,745.70</u>	P	<u>10,418,893.28</u>
b. Disbursement	P	<u>1,505,647.97</u>	P	<u>10,327,555.39</u>
c. Net Receipt (Disbursemen	P	<u>88,097.73</u>	P	<u>91,337.89</u>
d. Cash Balance, Beginning	P	<u>240,540.51</u>	P	<u>237,300.35</u>
e. Cash Balance, Ending	P	<u><u>328,638.24</u></u>	P	<u><u>328,638.24</u></u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>855,478.69</u>
1. Cash On Hand	P		Acct. Receivables		
2. Cash In Bank			(Customer)	P	<u>4,461,770.91</u>
b. WD Funds (Total)		<u>328,638.24</u>	e. Customer's Deposit	P	
1. Cash On Hand	P	<u>12,025.65</u>	f. Loans Payable LWUA	P	
2. Cash In Bank	P	<u>194,504.56</u>	Payable to supplier's &	P	
3. Invesstments	P		other creditor	P	
4. Working Fund	P	<u>5,000.00</u>	g. Total Debt Service	P	
5. Reserves	P	<u>117,108.03</u>	(LWUA Loan)	P	<u>15,024,708.11</u>

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>68,951</u> m	<u>551,860</u> m3	
b. Gravity	<u></u> m3	<u></u> m3	
c. TOTALS	<u>68,951</u> m	<u>551,860</u> m3	



5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>7,787</u>	kw
b. Total power cost for pumping			
c. Other energy cost for puding			
d. Total pumping hours (motor drive)		<u>340 lit.</u>	
e. Total pumping hours (engine drive)			hrs
f. Total gas chlorine consumed			hrs
g. Total power chlorine consumed			kg.
h. Total chlorine cost		<u>183.74</u>	kg.
i. Total cost of other chemicals		<u>27,948.00</u>	
	P		
	P		

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>35,149</u>		
b. Unmetered billed		<u>246,912</u>	m <sup>3</sup>
c. Total Billed (5.4a + 5.4b)	<u>35,149</u>	<u>0</u>	m <sup>3</sup>
d. Metered unbilled		<u>246,912</u>	m <sup>3</sup>
e. Unmetered unbilled		<u>0</u>	m <sup>3</sup>
f. Total Accounted (5.4c + 5.4d + 5.4a)	<u>35,149</u>	<u>0</u>	
		<u>246,912</u>	m <sup>3</sup>

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>20.42</u>	m <sup>3</sup>
b. Ave. per Capital/day consumption			
c. Accounted water		<u>0.1</u>	m <sup>3</sup>
	$\frac{246,912 \times 100}{551,860} =$		
		<u>44.74</u>	%
D. Revenue producing water			
	$\frac{246,912 \times 100}{551,860} =$		
		<u>44.74</u>	%

6. MISCELLANOUES DATA:

6.1 Employees	a. Total 19 Regular 16	Casual 1	Job Order 2
	b. No. of connections/employee		<u>108</u>
	c. Average monthly salary/employee	P	<u>34,046.38</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		<u>4</u>
	b. No. of samples meeting standards		<u>4</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>1</u>	<u>7</u>
b. Policies passed			
c. Director's fee paid		<u>14,976.00</u>	<u>102,452</u>
d. Meetings			
	1 Held (No.)		
	2 Regular (No.)	<u>1</u>	<u>7</u>
	3 Special (No.)	<u>1</u>	<u>7</u>

**7. STATUS OF VARIOUS DEVELOPMENTS:**

7.1 STATUS OF LOANS as of \_\_\_\_\_

Loans/Fund  
Committed

Type of Loans/Funds:	P	_____	_____	P	_____	_____	_____	_____	_____
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	_____	_____	_____	_____	_____ %
<b>TOTALS</b>	<b>P</b>	<b>_____</b>	<b>_____</b>	<b>P</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____ %</b>

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	_____
b. CPS II Installed	Nov. 16-21, 1995
c. Management Audit	_____
d. PR Assistance	Oct. 13-17, 1997
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



CATARMAN WATER DISTRICT  
 DETAILED STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED July 31, 2019

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Current Month	Year to Date
<b>Cash Inflows</b>		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	<b>1,569,601.77</b>	<b>10,251,912.73</b>
Collection of service and business income		
Waterworks System Fees	1,487,363.13	8,728,802.67
Other Service Income (Installation Fees, Recon)	38,900.00	251,388.49
Receipt of shares, grants and donations		-
Collection of other non-operating income	200.00	4,500.04
Receipt of prior years' income	43,138.64	1,266,892.38
Interest Income		329.15
Other Receipts	<b>24,143.93</b>	<b>167,964.99</b>
Receipt of unearned income/revenue		-
Receipt of deposits on letters of credit		-
Refund of guaranty deposits		-
Receipt of payment for liquidated damages		-
Receipt of unused petty cash fund		-
Receipt of other deferred credits	23,810.72	154,782.46
Receipt of refund of overpayment of personnel services	333.21	733.21
Receipt of refund of overpayment of maintenance and other operating expenses		102.61
Receipt of refund of cash advances		12,346.71
Other miscellaneous receipts		
<b>Total Cash Inflows</b>	<b>1,593,745.70</b>	<b>10,419,877.72</b>
<b>Adjustments</b>		
Restoration of cash for cancelled/lost/stale checks/ADA		
Restoration of cash for unreleased checks		
Other adjustments-Inflow (Please specify)		
Interest earned from deposits -Prior year		15.56
<b>Adjusted Cash Inflows</b>	<b>1,593,745.70</b>	<b>10,419,893.28</b>
<b>Cash Outflows</b>		
Payment of Expenses		
Payment of personnel services	<b>1,044,089.64</b>	<b>6,880,211.34</b>
Payment of maintenance and other operating expenses	456,668.41	3,919,017.47
Payment of financial expenses	587,421.23	2,958,643.87
Payment of expenses pertaining to incurred in the prior years		-
		2,550.00
Grant of Cash Advances	-	<b>5,000.00</b>

Advances for operating expenses		
Advances for payroll		
Advances for special purpose/one-time-bound undertakings		
Advances to officers and employees -Petty Cash Fund		5,000.00
Payments of Accounts Payable		<b>404,580.60</b>
Remittance of Personnel Benefit Contributions and Mand:	<b>231,185.33</b>	<b>1,488,345.69</b>
Remittance of taxes withheld	49,964.06	206,297.96
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	113,865.72	1,081,094.81
Remittance of provident/welfare fund contribution		-
Remittance of other personnel benefits contributions		-
Remittance of other payables - Deferred Credits-BIR	67,355.55	200,952.92
<b>Total Cash Outflows</b>	<b>1,275,274.97</b>	<b>8,778,137.63</b>
<b>Adjusted Cash Outflows</b>	<b>1,275,274.97</b>	<b>8,778,137.63</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>318,470.73</b>	<b>1,641,755.65</b>

#### CASH FLOWS FROM INVESTING ACTIVITIES

<b>Cash Inflows</b>		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment		
<b>Cash Outflows</b>		
Purchase/Construction of Investment Property		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	<b>16,440.00</b>	<b>50,597.00</b>
Purchase of land		
Payment for land improvements		
Construction of infrastructure assets		
Construction of buildings and other structures		
Purchase of machinery and equipment	16,440.00	16,440.00
Purchase of transportation equipment		-
Purchase of furniture, fixtures and books		34,157.00
<b>Total Cash Outflows</b>	<b>16,440.00</b>	<b>50,597.00</b>
<b>Adjusted Cash Outflows</b>	<b>16,440.00</b>	<b>50,597.00</b>

<b>Net Cash Provided By/(Used In) Investing Activities</b>	<u>(16,440.00)</u>	<u>(50,597.00)</u>
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**CASH FLOWS FROM FINANCING ACTIVITIES**

**Cash Inflows**  
**Cash Outflows**

Payment of Interest on Loans and Other Financial Charges:	<u>213,933.00</u>	<u>1,499,820.76</u>
Payment of Cash Dividends	-	-
<b>Total Cash Outflows</b>	<u>213,933.00</u>	<u>1,499,820.76</u>
Adjustments (Please specify)		

**Adjusted Cash Outflows**

<u>213,933.00</u>	<u>1,499,820.76</u>
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<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(213,933.00)</b>	<b>(1,499,820.76)</b>
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<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVA</b>	<b>88,097.73</b>	<b>91,337.89</b>
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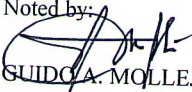
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-	-
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<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<u>240,540.51</u>	<u>237,300.35</u>
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<b>CASH AND CASH EQUIVALENTS, July 31</b>	<u><u>328,638.24</u></u>	<u><u>328,638.24</u></u>
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Cash Accounted for as follows: Cash Collecting Officer	12,025.65
Petty Cash Fund	5,000.00
Cash In Bank-LBP-Operating	131,794.09
Cash In Bank-DBP	60,269.88
Cash In Bank-DBP-EGOV	2,440.59
Cash In Bank-LBP Savings Acct.	<u>117,108.03</u>
	<u><u>328,638.24</u></u>

Prepared by:  
  
MARISSA F. BANDAL  
DM-C/ Accountant

Noted by:  
  
GUIDO A. MOLLEJON  
General Manager