

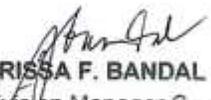


Republic of the Philippines
CATARAMAN WATER DISTRICT
Cataraman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT MAY 31, 2019

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	29,702.00
Furniture & Fixtures	58,231.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	29,702.00
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	18,652,873.98
Total Assets	24,230,891.94
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	71,192.72
Due to BIR	64,738.41
Due to GSIS	5,905.17
Due to Pag-ibig	200.60
Due to Philhealth	348.54
Other Payables	-
Total Current Liabilities	2,435,144.92
Non-Current Liabilities	
Financial Liabilities	15,304,584.11
Loans Payable - Domestic	15,304,584.11
Total Non-Current Liabilities	15,304,584.11
Total Liabilities	17,739,729.03
EQUITY	
Government Equity	2,577,950.89
Retained Earnings	3,913,212.02
Total Equity	6,491,162.91
Total Liabilities and Equity	24,230,891.94

Prepared By:


MARISSA F. BANDAL
Division Manager C

Approved by:


GUIDO A. MOLLEJON
General Manager



Republic of the Philippines
CATARMAN WATER DISTRICT
Cataraman N. Samar

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

	Current	To Date
Income		
Service and Business Income		
Waterworks System Fees	1,444,427.90	6,694,573.45
Metered Sales to General Customers	1,444,427.90	6,694,573.45
Unmetered Sales to General Customers		-
Fines & Penalties - Business Income	70,740.81	305,005.50
Other Business & Service Income	35,758.00	192,935.51
Interest Income	134.83	134.83
Total Service and Business Income	1,551,061.54	7,192,649.29
Other Non-Operating Income	0.04	4,250.04
Total Income	1,551,061.58	7,196,899.33
Expenses		
Personnel Services	453,457.00	2,278,196.00
Salaries and Wages - Regular	453,457.00	2,278,196.00
Other Compensation	530,119.00	808,119.00
Personnel Economic Relief Allowance	34,000.00	170,000.00
Representation Allowance	5,000.00	25,000.00
Transportation Allowance	5,000.00	25,000.00
Clothing/Uniform Allowance		102,000.00
Year-end Bonus	486,119.00	486,119.00
Personnel Benefit Contribution	60,277.80	300,600.88
Retirement & Life Insurance Premiums	51,766.79	258,045.83
Pag-ibig Contributions	1,700.00	8,500.00
Philhealth Contributions	5,111.01	25,555.05
Employees Compensation Insurance Premiums	1,700.00	8,500.00
Other Personnel Benefits	-	-
Terminal Leave Benefits	-	-
Total Personnel Services	1,043,853.80	3,386,915.88
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	13,699.00	103,435.94
Training and Scholarship Expenses		33,000.00
Supplies and Materials Expenses	21,538.40	200,373.95
Office Supplies Expenses	690.00	32,492.75
Fuel, Oil & Lubricants Expenses	20,848.40	67,881.20
Water Treatment Operations Expense		100,000.00
Utility Expenses	297,366.57	1,521,801.85
Electricity	297,366.57	1,521,801.85
Communication Expenses	2,311.34	24,307.79
Postage & Deliveries	398.00	1,873.00
Internet Subscription Expenses	1,913.34	21,034.79
Cable, Satellite, Telegraph and Radio Expenses		1,400.00
Repairs and Maintenance	2,296.00	21,563.00
Repairs & Maintenance - Public Infra	1,380.00	5,528.00
Repairs & Maintenance - Machinery Equipment	916.00	16,005.00
Repairs & Maint. - Transportation Expenses		30.00
Repairs & Maint - Other Machinery & Equipment		-
Taxes, Insurance Premiums and Other Fees	7,431.13	7,431.13
Taxes, Duties & Licenses	3,529.06	3,529.06
Insurance Expenses	3,902.07	3,902.07
Other Maintenance and Operating Expenses	33,211.00	186,199.00
Representation Expenses		7,499.00
Rent/Lease Expenses	17,735.00	88,675.00
Membership, Dues and Contributions to Organizations		-
Directors and Committee Members Fees	15,476.00	90,025.00
Total Maintenance and Other Operating Expenses	377,853.44	2,098,112.66
Interest Expenses	75,529.00	382,877.76
Non-Cash Expenses	89,166.67	445,833.35
Depreciation Expense-Electrical Equipment		-
Depreciation Expense-UPIS	89,166.67	445,833.35
Total Expenses	1,586,402.91	6,313,739.65
Comprehensive Income	(35,341.33)	883,159.68

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

STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended May 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		883,159.68	883,159.68
		(2,193,446.68)	(2,193,446.68)
	<u>2,577,950.89</u>	<u>3,913,212.02</u>	<u>6,491,162.91</u>
Balance at May 31, 2019	<u>2,577,950.89</u>	<u>3,913,212.02</u>	<u>6,491,162.91</u>

Prepared by:


MARISSA F. BANDAL
Division Manager C

Approved by:

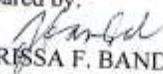

GUIDO A. MOLLEJON
General Manager D

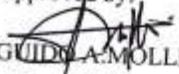


CATARMAN WATER DISTRICT
 DETAILED STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED MAY 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	Current Month	Year to Date
Cash Inflows		
Proceeds from Sale of Goods and Services		
Collection of Income/Revenue	<u>1,775,143.49</u>	<u>7,387,800.23</u>
Collection of service and business income		
Waterworks System Fees	1,636,712.25	5,994,366.92
Other Service Income (Installation Fees, Recon	35,758.00	192,935.51
Receipt of shares, grants and donations		-
Collection of other non-operating income	0.04	4,250.04
Receipt of prior years' income	102,538.37	1,196,112.93
Interest Income	134.83	134.83
Receipt of Assistance/Subsidy	-	-
Other Receipts	<u>27,283.86</u>	<u>122,221.54</u>
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	26,347.31	111,439.57
Receipt of refund of overpayment of personnel services		400.00
Receipt of refund of overpayment of maintenance and other operating expenses	35.65	102.61
Receipt of refund of cash advances	900.90	10,279.36
Total Cash Inflows	<u>1,802,427.35</u>	<u>7,510,021.77</u>
Adjustments		
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	15.56
Adjusted Cash Inflows	<u>1,802,442.91</u>	<u>7,510,037.33</u>
Cash Outflows		
Payment of Expenses	<u>1,349,470.29</u>	<u>4,899,739.65</u>
Payment of personnel services	942,692.85	2,875,454.92
Payment of maintenance and other operating expenses	404,227.44	2,021,734.73
Payment of financial expenses		-
Grant of Cash Advances	2,550.00	2,550.00
Advances for operating expenses	-	<u>5,000.00</u>

Advances for payroll		
Advances for special purpose/time-bound undertakings		
Advances to officers and employees -Petty Cash Fund		5,000.00
Advances to officers and employees obligated in prior year		
Payments of Accounts Payable		358,380.60
Remittance of Personnel Benefit Contributions and Mandator	314,619.16	1,006,722.73
Remittance of taxes withheld	52,111.30	130,278.25
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	262,507.86	855,004.26
Remittance of other payables - Deferred Credits-BIR		21,440.22
Total Cash Outflows	1,664,089.45	6,269,842.98
Adjusted Cash Outflows	1,664,089.45	6,269,842.98
Net Cash Provided by/(Used in) Operating Activities	138,353.46	1,240,194.35
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Purchase/Construction of Property, Plant and Equipment	26,532.00	26,532.00
Purchase of land		
Payment for land improvements		
Construction of infrastructure assets		
Construction of buildings and other structures		
Purchase of machinery and equipment		
Purchase of transportation equipment		
Purchase of furniture, fixtures and books	26,532.00	26,532.00
Total Cash Outflows	26,532.00	26,532.00
Adjusted Cash Outflows	26,532.00	26,532.00
Net Cash Provided By/(Used In) Investing Activities	(26,532.00)	(26,532.00)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Payment of Interest on Loans and Other Financial Charges	213,933.00	1,071,954.76
Total Cash Outflows	213,933.00	1,071,954.76
Adjusted Cash Outflows	213,933.00	1,071,954.76
Net Cash Provided By/(Used In) Financing Activities	(213,933.00)	(1,071,954.76)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALE	(102,111.54)	29,550.44
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	368,962.33	237,300.35
CASH AND CASH EQUIVALENTS, MAY 31	266,850.79	266,850.79
Cash Accounted for as follows:		
Cash Collecting Officer		37,280.02
Petty Cash Fund		5,000.00
Cash In Bank-LBP-Operating Fund		74,891.26
Cash In Bank-DBP		31,846.84
Cash In Bank-DBP-EGOV		724.64
Cash In Bank-LBP Savings Acct.		117,108.03
		266,850.79

Prepared by:

 MARISSA F. BANDAL
 DM-C/ Accountant

Approved by:

 GUIDO A. MOLLEJON
 General Manager

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

GA - 6

1 SERVICE CONNECTION DATA

1.1 Total Services	3059	1.6 Change New	4
1.2 Total Active	1710	Reconnected	25
1.3 Total Metered	2944	Disconnected	63
1.4 Total Billed	1710	1.7 Customer in arrears	
1.5 Population Served		Number 736	0.41

2 PRESENT WATER RATES: Effective

January, 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	1,511	243.00	27.85	31.50	35.00	39.00
Commercial/Industrial	199	486.00	55.70	63.00	70.00	78.00
Bulk/Wholesale	1,710					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)

	This Month (M)	Year-to-Date (YTD)
a. Current (Metered)	1,444,427.90	6,694,573.45
b. Current (Flat Rate)		
c. Penalty Charges	70,740.81	305,005.70
TOTALS	1,515,168.71	6,999,579.15

3.2 COLLECTIONS (Water Sales)

a. Current Accounts	813,347.74	3,591,823.81
b. Arrears (Current Years)	823,364.51	2,402,543.11
c. Arrears (Previous Years)	102,538.37	1,196,112.93
TOTALS	1,739,250.62	7,190,479.85

3.3 ACCOUNTS RECEIVABLE

Beginning of Year	P _____	P 4,490,184.84
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3.4 ON-TIME PAID, THIS MONTH =

$$\frac{813,347.74}{1,444,427.90} \times 100 = 56.31 \%$$

COLLECTION EFFICIENCY, YTD =

$$\frac{5,994,366.92}{6,999,579.15} \times 100 = 86 \%$$

COLLECTION RATIO, YTD =

$$\frac{7,190,479.85}{11,489,763.99} \times 100 = 62.58 \%$$

4 FINANCIAL DATA

4.1 REVENUE

a. Operating	P 1,551,061.54	P 7,192,649.29
b. Non-Operating	P 0.04	P 4,250.04
TOTALS	P 1,551,061.58	P 7,196,899.33

4.2 EXPENSES

a. Salaries and Wages	P	<u>453,457.00</u>	P	<u>2,278,196.00</u>
Pumping cost (Fuel, Oil)				
b. Electric	P	<u>297,366.57</u>	P	<u>1,521,801.85</u>
c. Chemicals (Treatment)	P	<u> </u>	P	<u>100,000.00</u>
d. Other O & M Expenses	P	<u>670,883.67</u>	P	<u>1,585,030.69</u>
e. Depreciation Expense	P	<u>89,166.67</u>	P	<u>445,833.35</u>
f. Interest Expense	P	<u>75,529.00</u>	P	<u>382,877.76</u>
g. Others	P	<u> </u>	P	<u> </u>
Franchise Taxes				
TOTALS	P	<u>1,586,402.91</u>	P	<u>6,313,739.65</u>
4.3 NET INCOME (LOSS)	P	<u>(35,341.33)</u>	P	<u>883,159.68</u>

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,802,442.91</u>	P	<u>7,509,037.33</u>
b. Disbursement	P	<u>1,904,554.45</u>	P	<u>7,479,486.89</u>
c. Net Receipt (Disbursement)	P	<u>(102,111.54)</u>	P	<u>29,550.44</u>
d. Cash Balance, Beginning	P	<u>368,962.33</u>	P	<u>237,300.35</u>
e. Cash Balance, Ending	P	<u>266,850.79</u>	P	<u>266,850.79</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>921,599.23</u>
1. Cash On Hand	P	<u> </u>	Acct. Receivables		
2. Cash In Bank		<u> </u>	(Customer)	P	<u>4,157,300.97</u>
b. WD Funds (Total)			e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	<u>266,850.79</u>	Loans Payable LWUA	P	<u>15,304,584.11</u>
2. Cash In Bank	P	<u>37,280.02</u>	Payable to supplier's &		
3. Investments	P	<u>107,462.74</u>	other creditor	P	<u>446,200.00</u>
4. Working Fund	P	<u>5,000.00</u>	Total Debt Service	P	<u> </u>
5. Reserves	P	<u>117,108.03</u>	(LWUA Loan)	P	<u>15,304,584.11</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>82,242</u> m3	<u>409,166</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>82,242</u> m3	<u>409,166</u> m3	<u> </u>

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		8,276	kw
b. Total power cost for pumping			
c. Other energy cost for puding		174.98 liters	
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		7.59	kg
h. Total chlorine cost			
i. Total cost of other chemicals			

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5.4 ACCOUNTED WATER USE:

a. Metered billed	37,734		
b. Unmetered billed		174,130	m ³
c. Total Billed (5.4a + 5.4b)	37,734		m ³
d. Metered unbilled		174,130	m ³
e. Unmetered unbilled			m ³
f. Total Accounted (5.4c + 5.4d + 5.4e)	37,734	174,130	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		22.07	m ³
b. Ave. per Capital/day consumption			m ³
c. Accounted water	$\frac{36,726 \times 100}{73,947} =$	49.67	%
D. Revenue producing water	$\frac{36,726 \times 100}{73,947} =$	49.67	%

6. MISCELLANOUS DATA:

6.1 Employees	a. Total __19__	16	Casual	1	JO-2
	b. No. of connections/employee				101
	c. Average monthly salary/employee		P		41,223.36
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				30 days
6.4 Board of Directors:		This Month		Year-To-Date	
a. Resolutions approved				4	
b. Policies passed					
c. Director's fee paid		14,976.00		72,500.00	
d. Meetings					
	1 Held (No.)				
	2 Regular (No.)	1		5	
	3 Special (No.)	1		5	



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT MAY 31, 2019

ASSETS

Current Assets

Cash and Cash Equivalents		266,850.79
Cash on Hand		<u>42,280.02</u>
Cash - Collecting Officers		37,280.02
Petty Cash Fund		5,000.00
Cash In Bank - Local Currency		<u>224,570.77</u>
Cash In Bank-Local Currency Current Account		107,462.74
LBP	74,891.26	
DBP	31,846.84	
DBP eGOV	724.64	
Cash In Bank - Local Currency Savings Account		<u>117,108.03</u>
Receivables		<u>4,409,381.48</u>
Accounts Receivable		4,434,883.58
Allowance for Impairment-Accounts Receivable		(135,599.64)
Net Value-Accounts Receivable		<u>4,299,283.94</u>
Other Receivables		<u>110,097.54</u>
Receivable - Disallowances/Charges		63,943.71
Due from Officers & Employees		-
Other Receivables		<u>46,153.83</u>
Inventories		<u>814,474.69</u>
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		<u>535,265.14</u>
Other Current Assets		<u>87,311.00</u>
Advances to Payroll		-
Advances to Officers & Employees		63,311.00
Prepaid Rent		<u>24,000.00</u>
Total Current Assets		<u>5,578,017.96</u>

Non-Current Assets

Property Plant and Equipment		18,603,273.98
Land		<u>120,999.76</u>
Infrastructure Assets		<u>15,857,637.43</u>
Waterways Supply Systems		24,147,725.05
Accumulated Depreciation-Waterways Supply Systems		(8,290,087.62)
Buildings and Other Structures		<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>
Machineries and Equipment		<u>2,463,169.79</u>
Office Equipment		238,000.00
Accumulated Depreciation - Office Equipment		(214,200.00)
Net Value-Office Equipment		<u>23,800.00</u>
IT Equipment		217,149.10
Accumulated Depreciation - Information & Com. Technology		(80,015.20)
Net Value-IT Equipment		<u>137,133.90</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		116,555.00
Accumulated Depreciation - Other Mach. & Equipment		(94,556.00)
Net Value - Other Mach. & Equipment		<u>21,999.00</u>