



Republic of the Philippines
CATARMAN WATER DISTRICT
 Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2019

ASSETS

Current Assets

Cash and Cash Equivalents			304,010.82
Cash on Hand			24,706.93
Cash - Collecting Officers			19,706.93
Petty Cash Fund			5,000.00
Cash In Bank - Local Currency			279,303.89
Cash In Bank-Local Currency Current Account			162,053.71
LBP	83,305.45		
DBP	75,721.17		
DBP eGOV	3,027.09		
Cash In Bank - Local Currency Savings Account			117,250.18
Receivables			4,641,111.29
Accounts Receivable			4,697,613.39
Allowance for Impairment-Accounts Receivable			(135,599.64)
Net Value-Accounts Receivable			4,562,013.75
Other Receivables			79,097.54
Receivable - Disallowances/Charges			32,943.71
Due from Officers & Employees			-
Other Receivables			46,153.83
Inventories			717,484.14
Accountable Forms Inventory			25,200.00
Semi Expendable Furniture, Fixtures & Books			121,215.00
Other Supplies & Merchandise Inventory			571,069.14
Other Current Assets			123,659.48
Advances to Payroll			-
Advances to Officers & Employees			99,659.48
Prepaid Rent			24,000.00
Total Current Assets			5,786,265.73

Non-Current Assets

Property Plant and Equipment			18,496,970.10
Land			120,999.76
Infrastructure Assets			15,596,152.75
Waterways Supply Systems			24,242,907.05
Accumulated Depreciation-Waterways Supply Systems			(8,646,754.30)
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			2,572,600.59
Office Equipment			238,000.00
Accumulated Depreciation - Office Equipment			(214,200.00)
Net Value-Office Equipment			23,800.00
IT Equipment			233,589.10
Accumulated Depreciation - Information & Com. Technology			(80,015.20)
Net Value-IT Equipment			153,573.90
Electrical Equipment			5,953,072.30
Accumulated Depreciation - Electrical Equipment			(3,579,844.61)
Net Value - Electrical Equipment			2,373,227.69
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




Republic of the Philippines
CATARMAN WATER DISTRICT
Catarman, Northern Samar

STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2019

Furniture , Fixtures and Books	<u>75,452.00</u>
Furniture & Fixtures	103,981.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	<u>75,452.00</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>18,546,570.10</u>
Total Assets	<u><u>24,332,835.83</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>2,257,978.05</u>
Accounts Payable	415,250.00
Due to Officers & Employees	1,100.00
Leave Benefits Payable	<u>1,841,628.05</u>
Inter Agency Payables	<u>400,300.35</u>
Due to BIR	117,522.29
Due to GSIS	244,102.84
Due to Pag-ibig	27,997.14
Due to Philhealth	10,678.08
Due to GOCC	0.00
Other Payables	-
Total Current Liabilities	<u>2,658,278.40</u>
Non-Current Liabilities	
Financial Liabilities	<u>14,743,209.11</u>
Loans Payable - Domestic	<u>14,743,209.11</u>
Total Non-Current Liabilities	<u>14,743,209.11</u>
Total Liabilities	<u>17,401,487.51</u>
EQUITY	
Government Equity	2,577,950.89
Retained Earnings	<u>4,353,397.43</u>
Total Equity	<u>6,931,348.32</u>
Total Liabilities and Equity	<u><u>24,332,835.83</u></u>

Prepared By:


MARISSA F. BANDAL
Division Manager C

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 September 30, 2019

	Current	To Date
income		
Service and Business income		
Waterworks System Fees	1,214,956.98	11,883,972.73
Metered Sales to General Customers	1,214,956.98	11,882,514.73
Unmetered Sales to General Customers		1,458.00
Fines & Penalties - Business Income	60,722.78	529,442.08
Other Business & Service Income	15,000.00	276,388.49
Interest Income	286.52	615.67
Total Service and Business Income	1,290,966.28	12,690,418.97
Other Non-Operating Income	7,850.00	12,550.04
Total Income	1,298,816.28	12,702,969.01
Expenses		
Personnel Services	491,360.36	4,394,576.19
Salaries and Wages - Regular	491,360.36	4,394,576.19
Other Compensation	44,000.00	994,119.00
Personnel Economic Relief Allowance	34,000.00	306,000.00
Representation Allowance	5,000.00	45,000.00
Transportation Allowance	5,000.00	45,000.00
Clothing/Uniform Allowance		102,000.00
Year-end Bonus		486,119.00
Other Personnel Benefits		10,000.00
Personnel Benefit Contribution	63,944.48	574,992.60
Retirement & Life Insurance Premiums	55,292.52	497,829.71
Pag-ibig Contributions	1,700.00	15,300.00
Philhealth Contributions	5,251.96	46,562.89
Employees Compensation Insurance Premiums	1,700.00	15,300.00
Other Personnel Benefits	-	-
Terminal Leave Benefits		-
Total Personnel Services	599,304.84	5,963,687.79
Maintenance and Other Operating Expenses		-
Travelling Expenses-Local	81,744.18	309,083.86
Training and Scholarship Expenses	22,000.00	63,000.00
Supplies and Materials Expenses	108,724.58	398,652.93
Office Supplies Expenses	588.06	70,260.75
Fuel, Oil & Lubricants Expenses	106,936.52	213,092.18
Water Treatment Operations Expense	1,200.00	115,300.00
Utility Expenses	242,949.94	2,575,756.37
Electricity	242,949.94	2,575,756.37
Communication Expenses	2,238.49	36,766.70
Postage & Deliveries	117.00	4,651.00
Internet Subscription Expenses	1,771.49	28,965.70
Cable, Satellite, Telegraph and Radio Expenses	350.00	3,150.00
Repairs and Maintenance	15,832.00	43,060.75
Repairs & Maintenance - Public Infra	2,034.00	12,155.75
Repairs & Maintenance - Machinery Equipment	6,934.00	23,587.00
Repairs & Maint. - Transportation Expenses	6,864.00	7,318.00
Repairs & Maint - Other Machinery & Equipment		-
Taxes, Insurance Premiums and Other Fees	-	17,556.13
Taxes, Duties & Licenses		3,529.06
Insurance Expenses		3,902.07
Fidelity Bond Premiums		10,125.00
Other Maintenance and Operating Expenses	44,792.00	348,481.00
Representation Expenses	11,581.00	39,917.00
Rent/Lease Expenses	17,735.00	159,615.00
Membership, Dues and Contributions to Organizations		-
Directors and Committee Members Fees	15,476.00	148,949.00
Total Maintenance and Other Operating Expenses	518,281.19	3,792,357.74
Interest Expenses	73,393.00	677,234.76
Non-Cash Expenses	89,166.67	802,500.03
Depreciation Expense-Electrical Equipment		-
Depreciation Expense-UPIS	89,166.67	802,500.03
Total Expenses	1,280,145.70	11,235,780.32



Republic of the Philippines
CATARMAN WATER DISTRICT
Catarmán N. Samar

STATEMENT OF CHANGES IN EQUITY
ALL FUNDS
For the Period Ended September 30, 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		1,467,188.69	1,467,188.69
Adjustment		(2,337,290.28)	(2,337,290.28)
	<u>2,577,950.89</u>	<u>4,353,397.43</u>	<u>6,931,348.32</u>
 Balance at September 30, 2019	 <u>2,577,950.89</u>	 <u>4,353,397.43</u>	 <u>6,931,348.32</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 September 30, 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>1,308,016.83</u>	<u>12,631,140.10</u>
Collection of service and business income		
Waterworks System Fees	1,266,761.40	11,050,666.11
Other Service Income (Installation Fees, R	15,000.00	276,388.49
		-
		-
Receipt of shares, grants and donations		-
Collection of other non-operating income	7,850.00	12,550.04
Receipt of prior years' income	18,118.91	1,290,919.79
Interest Income	286.52	615.67
Other Receipts	<u>19,391.97</u>	<u>206,434.20</u>
Receipt of other deferred credits	18,085.97	189,109.67
Receipt of refund of overpayment of personnel services		733.21
Receipt of refund of overpayment of maintenance and other operating expenses		102.61
Receipt of refund of cash advances	1,306.00	16,488.71
Other miscellaneous receipts		
Total Cash Inflows	<u>1,327,408.80</u>	<u>12,837,574.30</u>
Interest earned from deposits -Prior year		15.56
Adjusted Cash Inflows	<u>1,327,408.80</u>	<u>12,837,589.86</u>
Cash Outflows		
Payment of Expenses	<u>903,679.63</u>	<u>8,502,727.24</u>
Payment of personnel services	433,550.11	4,750,323.62
Payment of maintenance and other operating	470,129.52	3,749,853.62
Payment of financial expenses		-
Payment of expenses pertaining to amounts in the prior years		2,550.00
Grant of Cash Advances	<u>-</u>	<u>5,000.00</u>
Advances for operating expenses		
Advances for payroll		
Advances for special purpose/maintenance undertakings		
Advances to officers and employees -Petty Advances to officers and employees obligated in prior year		5,000.00

Payments of Accounts Payable	130,986.00	535,566.60
Remittance of Personnel Benefit Contributions a	<u>150,058.64</u>	<u>1,638,404.33</u>
Remittance of taxes withheld	36,192.92	242,490.88
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS contributions	113,865.72	1,194,960.53
Remittance of other payables - Deferred Credits-BIR		200,952.92
Total Cash Outflows	<u>1,184,724.27</u>	<u>10,681,698.17</u>
Adjusted Cash Outflows	<u>1,184,724.27</u>	<u>10,681,698.17</u>
Net Cash Provided by/(Used in) Operating Activities	<u>142,684.53</u>	<u>2,155,891.69</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	<u>7,625.00</u>	<u>161,494.46</u>
Purchase of machinery and equipment		105,279.42
Purchase of transportation equipment		-
Purchase of furniture, fixtures and books	7,625.00	56,215.04
Total Cash Outflows	<u>7,625.00</u>	<u>161,494.46</u>
Adjusted Cash Outflows	<u>7,625.00</u>	<u>161,494.46</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(7,625.00)</u>	<u>(161,494.46)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Cash Inflows

Total Cash Inflows

Adjustments (Please specify)

Adjusted Cash Inflows


Cash Outflows

Payment of Long-Term Liabilities

Payment of notes payable		
Payment of domestic loans	141,654.00	1,251,566.00
Payment of foreign loans		
Payment of finance lease payable		
Payment of other long-term liabilities		

Payment of Interest on Loans and Other Financial	72,279.00	890,053.76
Payment of Cash Dividends		
Total Cash Outflows	213,933.00	1,927,686.76
Adjusted Cash Outflows	213,933.00	1,927,686.76
Net Cash Provided By/(Used In) Financing Activities	(213,933.00)	(1,927,686.76)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(78,873.47)	66,710.47
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	382,884.29	237,300.35
CASH AND CASH EQUIVALENTS, Sept. 30	304,010.82	304,010.82
Cash Accounted for, as follows:		19,706.93
Cash Collecting		
Petty Cash Fund		5,000.00
Cash In Bank-LBP-		83,305.45
Cash In Bank-DBP		75,721.17
Cash In Bank-DBP-		3,027.09
E-gov Reserve		117,250.18
Cash In Bank-LBP		304,010.82

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, 2019

1 SERVICE CONNECTION DATA

1.1	Total Services	<u>3069</u>
1.2	Total Active	<u>1632</u>
1.3	Total Metered	<u>3069</u>
1.4	Total Billed	<u>1,632</u>
1.5	Population Served	<u> </u>

1.6	Change: New	<u>1</u>
	Reconnected	<u>7</u>
	Disconnected	<u>4</u>
1.7	Customer in arrears Number	<u>0.44</u>

2 PRESENT WATER RATES:

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

	No. of Conns.	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-UP
Residential/Government	<u>1,429</u>	<u>243.00</u>	<u>27.85</u>	<u>31.50</u>	<u>35.00</u>	<u>39.00</u>
Commercial/Industrial	<u>203</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>1,632</u>					

3 BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)

	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,214,956.98</u>	<u>11,882,514.73</u>
b. Current (Flat Rate)	<u>60,722.78</u>	<u>529,442.08</u>
c. Penalty Charges	<u> </u>	<u> </u>
TOTALS	<u><u>1,275,679.76</u></u>	<u><u>12,411,956.81</u></u>

3.2 COLLECTIONS (Water Sales)

a. Current Accounts	<u>650,330.04</u>	<u>6,512,533.42</u>
b. Arrears (Current Years)	<u>616,431.36</u>	<u>4,538,132.69</u>
c. Arrears (Previous Years)	<u>18,118.91</u>	<u>1,290,919.79</u>
TOTALS	<u><u>1,284,880.31</u></u>	<u><u>12,341,585.90</u></u>

3.3 ACCOUNTS RECEIVABLE

Beginning of Year	P <u> </u>	P <u>4,490,184.84</u>
-------------------	---------------------	-----------------------

3.4 ON-TIME PAID, THIS MONTH =

$$\frac{650,330.04}{1,214,956.98} \times 100 = \underline{\hspace{2cm}} \text{ 53.53 \%}$$

COLLECTION EFFICIENCY, YTD =

$$\frac{11,050,666.11}{12,411,956.81} \times 100 = \underline{\hspace{2cm}} \text{ 89 \%}$$

COLLECTION RATIO, YTD =

$$\frac{12,341,585.90}{16,902,141.65} \times 100 = \underline{\hspace{2cm}} \text{ 73.02 \%}$$

4 FINANCIAL DATA

4.1 REVENUE

a. Operating	P <u>1,290,966.28</u>	P <u>12,690,418.97</u>
b. Non-Operating	P <u>7,850.00</u>	P <u>12,550.04</u>
TOTALS	P <u><u>1,298,816.28</u></u>	P <u><u>12,702,969.01</u></u>

4.2 EXPENSES

a. Salaries and Wages	P	<u>491,360.36</u>	P	<u>4,394,576.19</u>
Pumping cost				
(Fuel, Oil,				
Electric)	P	<u>349,886.46</u>	P	<u>2,788,848.55</u>
b. Chemicals (Treatment)	P	<u>1,200.00</u>	P	<u>115,300.00</u>
c. Other O & M Expenses	P	<u>275,139.21</u>	P	<u>2,449,545.79</u>
d. Depreciation Expense	P	<u>89,166.67</u>	P	<u>802,500.03</u>
e. Interest Expense	P	<u>73,393.00</u>	P	<u>685,009.76</u>
f. Others	P	<u> </u>	P	<u> </u>
g. Franchise Taxes	P	<u> </u>	P	<u> </u>
TOTALS	P	<u><u>1,280,145.70</u></u>	P	<u><u>11,235,780.32</u></u>
4.3 NET INCOME (LOSS)	P	<u><u>18,670.58</u></u>	P	<u><u>1,467,188.69</u></u>

4.4 CASH FLOW REPORT

a. Receipts	P	<u>1,327,408.80</u>	P	<u>12,837,589.86</u>
b. Disbursement	P	<u>1,406,282.27</u>	P	<u>12,770,879.39</u>
c. Net Receipt (Disbursemen	P	<u>(78,873.47)</u>	P	<u>66,710.47</u>
d. Cash Balance, Beginning	P	<u>382,884.29</u>	P	<u>237,300.35</u>
e. Cash Balance, Ending	P	<u>304,010.82</u>	P	<u>304,010.82</u>

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loans Funds (Total)			c. Inventories	P	<u>717,484.14</u>
1. Cash On Hand	P	<u> </u>	d. Acct. Receivables		
2. Cash In Bank		<u> </u>	(Customer)	P	<u>4,562,013.75</u>
b. WD Funds (Total)		<u>304,010.82</u>	e. Customer's Deposit	P	<u> </u>
1. Cash On Hand	P	<u>19,706.93</u>	f. Loans Payable LWUA	P	<u>3,220,941.83</u>
2. Cash In Bank	P	<u>162,053.71</u>	Payable to supplier's &		
3. Investments	P	<u> </u>	other creditor	P	<u>415,250.00</u>
4. Working Fund	P	<u>5,000.00</u>	g. Total Debt Service	P	<u> </u>
5. Reserves	P	<u>117,250.18</u>	(LWUA Loan)	P	<u>14,743,209.11</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>74,212</u> m3	<u>701,073</u> m3	<u> </u>
b. Gravity	<u> </u> m3	<u> </u> m3	<u> </u>
c. TOTALS	<u>74,212</u> m3	<u>701,073</u> m3	<u> </u>

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		<u>7,895</u>	kw
b. Total power cost for pumping		_____	
c. Other energy cost for pumping		_____	
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>55.05</u>	kg.
h. Total chlorine cost	P	_____	
i. Total cost of other chemicals	P	_____	

5.4 ACCOUNTED WATER USE:

a. Metered billed	<u>31,490</u>	<u>310,617</u>	m ³
b. Unmetered billed	<u>6</u>	<u>12</u>	m ³
c. Total Billed (5.4a + 5.4b)	<u>31,496</u>	<u>310,629</u>	m ³
d. Metered unbilled	_____	_____	m ³
e. Unmetered unbilled	_____	_____	m ³
f. Total Accounted (5.4c + 5.4d + 5.4e)	<u>31,496</u>	<u>310,629</u>	m ³

5.5 WATER USED ASSESSMENT:

a. Ave. monthly consumption/connection		<u>19.30</u>	m ³
b. Ave. per Capital/day consump		<u>3.87</u>	m ³
c. Accounted water			
	$\frac{31,496 \times 100}{74,212} =$	<u>42.44</u>	%
D. Revenue producing water			
	$\frac{310,629 \times 100}{701,073} =$	<u>44.31</u>	%

6. MISCELLANOUES 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>27,297.80</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>132,404.00</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:	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	_____	_____	_____	_____	_____ %
TOTALS	P	_____	_____	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	_____
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. MOULLEJON
General Manager

Date

Management Advisor

Date

NOTED BY:

Area Manager

Date

FM

Date