

MONTHLY DATA SHEET
CABAGAN WATER DISTRICT
For the Month Ending December , 2017

1. SERVICE CONNECTION DATA:

	This Mo.	YTD
1.1 Total Service 4,837	31	375
1.2 Total Active 4,067	17	192
1.3 Total Metered 4,067	9	226
1.4 Total Billed 4,067		
1.5 Population Served 20,335		
1.6 Changes: New	31	375
Reconnected	17	192
Disconnected	9	226
Growth		
1.7 Customers in Arrears:		
Number	1,411	34%

2. PRESENT WATER RATES:

LWUA Approved: Yes No Effective: July-11
Date Approved: February 2003

Classification	No. of Conns.	Minimum Charge	COMMODITY CHARGE			
			11-20	21-30	31-40	41-50
Dom/Gov't	3,852	204.00	30.10	36.10	43.40	43.40
Comm'l, Industrial	215	306.00	45.15	54.15	65.10	65.10
Bulk/Wholesale		612.00	90.30	108.30	130.20	130.20
TOTAL	4,067					

3. BILLING AND COLLECTION DATA:

3.1 BILLINGS (Water Sales)	This Month	Year to Date
a. Current (Metered)	1,505,333.70	20,051,188.65
b. Current (Flat Rate)		
c. Penalty Charges	54,522.85	705,605.05
TOTALS	1,559,856.55	20,756,793.70
3.2 COLLECTIONS (Water Sales):	This Month	Year to Date
a. Current Accounts	836,046.14	11,162,366.45
b. Arrears (Current Year)	674,000.18	7,572,699.00
c. Arrears (Previous Years)	25,762.45	1,956,691.57
TOTALS	1,535,808.77	20,691,757.02
3.3 ACCOUNTS RECEIVABLE, Beginning of the Year	=	3,918,892.48
3.4 ON-TIME PAID, THIS MONTH	= $\frac{3.2.a}{3.1.a + 3.1.b} \times 100$	= 55.00%
COLLECTION EFFICIENCY, YTD	= $\frac{3.2.a + 3.2.b}{3.1 \text{ Total}} \times 100$	= 90.00%
COLLECTION RATIO, YTD	= $\frac{3.2 \text{ Total}}{3.3 + 3.1 \text{ Total}} \times 100$	= 83.00%

4. FINANCIAL DATA:

4.1 REVENUE	This Month	Year to Date
a. Operating	1,649,896.05	21,595,471.31
b. Non-Operating Interest Income		
TOTALS	1,649,896.05	21,595,471.31
4.2 EXPENSES:	This Month	Year to Date
a. Salaries and Wages	509,729.00	6,486,457.25
b. Pumping Cost (Fuel, Oil, Electricity)	858,539.23	2,645,820.10

c. Chemicals (Treatment)		15,532.00
d. Other O & M Expenses	676,536.52	8,243,680.82
e. Depreciation Expenses	93,205.50	1,063,811.40
f. Interest Expenses	3,520.00	47,624.00
g. Others		
TOTALS	2,141,530.25	18,502,925.57
4.3 NET INCOME (LOSS)	-491,634.20	3,092,545.74
4.4 CASH FLOW RECEIPT:		
a. Receipts	1,797,776.61	23,228,800.59
b. Disbursement	2,169,855.78	21,259,373.09
c. Net Receipt (Disbursement)	-372,079.17	2,631,373.10
d. Bank/Loan Interest/Charges	35,870.85	204,924.09
e. TOTALS Inflow/Outflow	-407,950.02	1,764,503.41
f. Cash Balance, Beginning	16,750,502.75	14,578,049.32
g. Cash Balance, Ending	16,342,552.73	16,342,552.73
4.5 MISCELLANEOUS FINANCIAL DATA:		
a. Loan Funds (Total)	0.00	
1. Cash On Hand	0.00	
2. Cash In Bank	0.00	
b. WD Funds (Total)	16,352,552.73	
1. Cash On Hand	4,803.07	
2. Cash In Bank	15,724,941.51	
3. Investments	-	
4. Working Fund	10,000.00	
5. Reserves	602,808.15	
c. Inventories		2,819,438.81
d. Acct.Receivables (Customer)		3,361,877.16
e. Customer's deposit		1,589,302.60
f. Loans Payable LWUA		40,883.00
g. Payable to Suppliers and other creditors		
h. Total Debt Services (LWUA Loan)		5,088,035.69

5. WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY	Number	Total Rated Capacity	Basis of Data
a. Wells	4	107,568.00 m ³ /mo.	production meter
b. Springs	0	m ³ /mo.	volumetric
c. Surface	0	- m ³ /mo.	none
d. TOTALS	4	107,568.00 m ³ /mo.	

5.2 WATER PRODUCTION	This Month	Year to Date	Method of Measurement
a. Pumped	61,230.50	889,355.54 m ³	production meter
b. Gravity		m ³	volumetric
c. TOTALS	61,230.50	889,355.54 m ³	production meter

5.3 WATER PRODUCTION COST:

a. Total Power Consumption for Pumping	16,263.00 kwh
b. Total Power Cost for Pumping	P 143,801.22
c. Other Energy Cost for Pumping	P
d. Total Pumping Hours (Motor Drive)	1,878.15 hrs.
e. Total Pumping Hours (Engine Drive)	hrs.
f. Total Gas Chlorine Consumed	kg.
g. Total Powder Chlorine Consumed	145.00 kg.
h. Total Chlorine Cost	P 17,974.20
i. Total Cost of Other Chemicals	P

5.4 ACCOUNTED WATER USE:

	This Month	Year to Date
a. Metered Billed	50,077.00 m ³	726,817.00 m ³
b. Unmetered Billed	0.00 m ³	m ³

c. Total Billed (5.4.a + 5.4.b)		<u>50,077.00 m³</u>	<u>726,817.00 m³</u>
d. Metered Unbilled		<u>0.00 m³</u>	<u>0.00 m³</u>
e. Unmetered Unbilled		<u>0.00 m³</u>	<u>0.00 m³</u>
f. Total Accounted (5.4.c + 5.4.d + 5.4.e)		<u>50,077.00 m³</u>	<u>726,817.00 m³</u>
5.5 WATER USE ASSESSMENT:			
a. Ave. Monthly Consumption/Connection	=	<u>12.31 m³</u>	
b. Ave. per capita/Day Consumption	=	<u>0.096 m³</u>	
c. Accounted Water	=	$\frac{5.4.f}{5.2.c} \times 100$	<u>81.00 %</u>
d. Revenue Producing Water	=	$\frac{5.4.c}{5.2.c} \times 100$	<u>81.00 %</u>
e. Non-Revenue Water (Unaccounted for water)	=		<u>19.00 %</u>

6. MISCELLANEOUS DATA:

6.1 Employees	a. Total	<u>31</u>	Regular	<u>26</u>	Casual	<u>5</u>
	b. No. of connection/employee					<u>131</u>
	c. Average monthly salary/employee					<u>16,442.87</u>
6.2 Bacteriological:					<u>Year to Date</u>	
	a. Total samples taken				<u>4</u>	<u>48.00</u>
	b. No. of negative results				<u>4</u>	<u>48.00</u>
	c. Test results submitted to LWUA (Y/N)				<u>Y</u>	<u>Y</u>
6.3 Chlorination:						
	a. Total samples taken				<u>10</u>	<u>120</u>
	b. No. of samples meeting standards				<u>10</u>	<u>120</u>
	c. No. of days full chlorination				<u>31</u>	<u>365</u>
6.4 Board of Directors:					<u>This Month</u>	<u>Year to Date</u>
	a. Resolution approved				<u>0</u>	<u>0.00</u>
	b. Policies Passed				<u>0</u>	<u>0.00</u>
	c. Director's fee paid				<u>36,750.00</u>	<u>423,400.00</u>
	d. Meeting:					
	1 Held (No.)				<u>4</u>	<u>48</u>
	2 Regular (No.)				<u>2</u>	<u>24</u>
	3 Special (No.)				<u>2</u>	<u>24</u>

7. STATUS OF VARIOUS DEVELOPMENTS :

7.1 Status of Loans	As of		
		<u>Loan/Fund</u>	<u>AVAILMENT TO DATE</u>
		<u>Committed</u>	<u>Amount Percention</u>
Type of Loans/Funds			
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Connection			
e. BPW Funds			
f.			
TOTALS			

7.2 STATUS OF LOAN PAYMENT TO LWUA: As of _____

Type of Loan/funds:	Projected Collection/No.	COLLECTION	
		This month	Y.T.D.
a. Early Action	_____	_____	_____
b. Interim Improvement	_____	_____	_____
c. Comprehensive	_____	_____	_____
d. New Service Connection	_____	_____	_____
e. _____	_____	_____	_____
TOTALS	_____	_____	_____

7.3 Other On-Going Projects:

TYPES	Status Schedule (%)	Funded By	Done By
a. Early Action	_____	_____	_____
b. Pre-Feasibility	_____	_____	_____
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 filled by the Advisor)

8.1 Development Progress Indicator:

Phase	Earned	Min.Req'd.	Variance	Age in Months	Development Rating
I	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____

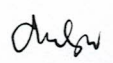
8.2 Commercial System/Audit:

	Dates			
a. CPS I Installed	_____	_____	_____	_____
b. CPS II Installed	_____	_____	_____	_____
c. Management Audit	_____	_____	_____	_____
d. PR Assistance	_____	_____	_____	_____
e. Marketing Assistance	_____	_____	_____	_____
f. Financial Audit	_____	_____	_____	_____
g. _____	_____	_____	_____	_____

PREPARED BY:

SUBMITTED BY:


JACQUELINE M. TALAUE
 Corporate Budget Specialist
 01/15/18
 Date


DORIS M. MALAYAO
 General Manager

 Date

NOTED BY:

VERIFIED BY:

ROMMEL R. FALCON
 Acting Manager, WDD Luzon

 Date

RODRIGO P. MAGNO
 Management Advisor

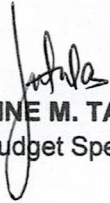
 Date

CABAGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
For the Year /Month Ended December , 2017

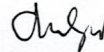
INCOME	This Month	Year-to-Date
Other Business Income	119,187.00	1,409,648.50
Waterworks System Fees	1,506,030.56	19,944,010.74
Fines and Penalties-Business Income	60,522.85	720,105.05
Less: Sales Discounts	- 35,844.36	- 478,292.98
Total Income	1,649,896.05	21,595,471.31
EXPENSES		
Personnel Services		
Salaries and Wages-Regular	508,379.00	5,915,250.45
Personnel Economic Relief Allowance (PERA)	52,000.00	591,454.55
Representation Allowance (RA)	8,500.00	102,000.00
Transportation Allowance (TA)	8,500.00	102,000.00
Clothing/Uniform Allowance		120,000.00
Year End Bonus		971,210.00
Cash Gift		121,500.00
Performance Enhancement Incentive (PEI)	124,000.00	124,000.00
Performance Based Bonus-Civilian		437,811.16
Other Bonuses and Allowances	10,000.00	191,000.00
Retirement and Life Insurance Premiums	67,814.98	708,813.57
Pag-IBIG Contributions	11,674.90	118,508.01
PhilHealth Contributions	6,450.00	65,300.00
Employees Compensation Insurance Premiums	3,200.00	29,600.00
Provident/Welfare Fund Contributions		96,804.86
Terminal Leave Benefits	28,532.60	296,192.90
Other Personnel Benefits		55,425.72
Total Personnel Services	829,051.48	10,046,871.22
Maintenance and Other Operating Expenses		
Traveling Expenses-Local	14,235.00	198,779.56
Training Expenses		95,300.00
Office Supplies Expenses	16,727.00	84,989.85
Fuel, Oil and Lubricants Expenses	79,850.00	147,369.81
Other Supplies and Materials Expenses	600.00	31,372.00
Water Expenses	400.00	3,060.00
Gen. Transmission & Dist. Expense	736,854.20	2,378,256.14
Electricity Expense-Office	41,835.03	120,194.15
Other Utility Expenses		1,938.00
Postage and Courier Services	1,135.00	3,817.00
Telephone Expenses-Mobile	122.00	8,588.01
Telephone Internet-Landline	17,664.84	53,329.56
Cable, Satellite, Telegraph and Radio Expenses	916.66	2,799.99
Extraordinary Expenses		42,624.44
Miscellaneous Expenses	59,369.53	228,016.21
Leagal Services		1,600.00
Auditing Services		55,526.15
R/M-Plant-Utility Plant in Service (UPIS)	28,086.79	1,470,839.22
R/M-Buildings	32,360.00	43,969.00
R/M-Office Equipment	11,683.00	13,876.50
R/M-Furniture & Fixture	15,358.00	15,358.00

R/M-Motor Vehicles	20,311.00	36,939.00
R/M-ICT Equipment	609.95	21,682.95
Semi-Expandable F/F Books		5,620.00
Taxes, Duties and Licenses	16,720.92	228,955.90
Fidelity Bond Premiums		5,865.00
Insurance Expenses		23,766.00
Labor and Wages	1,350.00	571,206.80
Advertising, Promotional and Marketing Expenses		130,000.00
Printing and Publication Expenses		540.00
Representation Expenses	3,397.75	63,728.84
Rent/Lease Expenses	12,000.00	24,000.00
Membership Dues and Contributions to Organizations		35,009.69
Subscription Expenses	2,280.00	14,896.00
Directors and Committee Members' Fees	36,750.00	423,400.00
Total Maintenance and Other Operating Expenses	1,150,616.67	6,587,213.77
Financial Expenses		
Finance Lease Payment Payable	3,520.00	47,624.00
Other Financial Charges		16,453.10
Total Financial Expenses	3,520.00	64,077.10
Non-Cash Expenses		
Depreciation-Plant-Utility Plant in Service (UPIS)	76,400.22	871,896.49
Depreciation-Buildings	93.84	1,126.08
Depreciation-Office Equipment	497.56	5,698.65
Depreciation-ICT Equipment	8,110.99	97,331.88
Depreciation-Other Machinery and Equipment	1,462.73	8,076.38
Depreciation-Motor Vehicles	3,301.35	39,616.20
Depreciation-Furniture and Fixtures	3,338.81	40,065.72
Impairment Loss-Financial Assets Held to Maturity	65,669.82	745,635.16
Total Non-Cash Expenses	158,875.32	1,809,446.56
TOTAL EXPENSES	2,142,063.47	18,507,608.65
Income/Loss from Operation	- 492,167.42	3,087,862.66
Add: Interest Income	533.22	4,683.08
Net Income/Loss for the Period	- 491,634.20	3,092,545.74

Prepared by:


JACQUELINE M. TALAUE
Corporate Budget Specialist A

Noted by:


DORIS M. MALAYAO
General Manager

CABAGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
As of December , 2017

ASSETS

Current Assets

Cash-Collecting Officer		4,830.07
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account		14,179,484.42
Cash in Bank-Local Currency, Savings Account		2,148,238.24
Accounts Receivable	3,361,877.16	
Less: Allowance for Impairment-Accounts Receivable	- 2,998,816.54	363,060.62
Receivables-Disallowances/Charges		1,115,618.33
Due from Officers and Employees		587,600.15
Other Receivables		3,116.62
Office Supplies Inventory		57,340.99
Chemical and Filtering Supplies Inventory		269,980.00
Construction Materials Inventory		2,492,117.82

Total Current Assets

21,231,387.26

Non-Current Assets

Land		50,500.00
Plant-Utility in Service (UPIS)	46,836,017.99	
Less: Accumulated Depreciation-UPIS	- 18,694,379.85	28,141,638.14
Buildings Improvements	129,660.58	
Less: Accumulated Depreciation-Buildings	- 5,560.40	124,100.18
Office Equipment	823,813.40	
Less: Accumulated Depreciation-Office Equipment	- 323,267.64	500,545.76
ICT Equipment	518,769.98	
Less: Accumulated Depreciation-ICT Equipment	- 318,124.97	200,645.01
Other Equipment	236,740.10	
Less: Accumulated Depreciation-Other Equipment	- 135,151.78	101,588.32
Motor Vehicles	423,450.00	
Less: Accumulated Depreciation-Motor Vehicles	- 110,431.98	313,018.02
Furniture and Fixtures	774,965.71	
Less: Accumulated Depreciation-Furnitures and Fixtures	- 406,073.03	368,892.68
Construction in Progress-Infrastructure Assets		1,096,390.62
Other Assets		1,324,750.00

Total Non-Current Assets

32,222,068.73

TOTAL ASSETS

53,453,455.99

LIABILITIES

Current Liabilities

Due to BIR		34,854.52
Due to GSIS		74,682.75
Due to Pag-IBIG		309.01
Due to PhilHealth		12.50
Guaranty/Security Deposits Payables		1,589,302.60

Total Current Liabilities

1,699,161.38

Non-Current Assets

Loans Payable		4,715,921.96
Other Payables		422,725.25

Total Non-Current Liabilities

5,138,647.21

TOTAL LIABILITIES

6,837,808.59

EQUITY

Government Equity		17,354,757.93
Retained Earnings/(Deficit)		26,168,343.73
Net Income/Loss for the Period		3,092,545.74

TOTAL EQUITY

46,615,647.40

TOTAL LIABILITIES & EQUITY

53,453,455.99

Prepared by:

J. Talau
JACQUELINE M. TALAUE
Corporate Budget Specialist A

Noted by:

D. Malayao
DORIS M. MALAYAO
General Manager

CABAGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2017

	<u>This Month</u>	<u>Year-to-Date</u>
CASH FLOWS from OPERATING ACTIVITIES		
Cash Inflows:		
Collection of Water Bills		20,691,756.93
Current Year	836,046.14	
Arrears Current Year	674,000.18	
Arrear Previous Year	25,762.45	
Collection of Other Revenue	120,003.00	1,413,989.50
Guaranty Deposits	13,648.00	157,728.00
Refund of A/R - Others	114,308.61	413,043.96
Other Income	13,475.01	547,599.12
Interest Income	533.22	4,683.08
Total Cash Inflows	1,797,776.61	23,228,800.59
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	543,724.32	6,520,452.27
Fuel or Power expense	858,539.73	2,752,210.67
Chemicals		119,000.00
Other Operating & Maintenance Expenses	326,561.66	6,335,328.65
Payment of Payables (CPLTD, Other Charges)	39,534.73	445,143.73
Payment of Other Supplies & Materials Inventory	295,400.00	2,283,690.55
Payment of Remittances (GSIS, Pag-IBIG, Others)	84,775.34	1,014,661.90
Total Cash Outflows	2,148,535.78	19,470,487.77
CASH FLOWS from INVESTING ACTIVITIES		
Cash Outflows:		
Purchase or Construction of:		
Buildings		
ICT Equipment		15,400.00
Office Equipment		78,264.70
Other Equipment (Tools)		230,000.00
Motor Vehicle		
Furniture and Fixtures		
Other Property, Plant and Equipment	17,800.00	1,417,596.62
Net cash provided (used) by investing activities	17,800.00	1,741,261.32
CASH FLOWS from FINANCIAL ACTIVITIES		
Cash Outflows:		
Payment of Interest on Loans Payable & Others	3,520.00	47,624.00
Cash Provided by Operating Investing & Fin. Activities	2,169,855.78	21,259,373.09
Bank Charges		16,453.10
Other Charges	35,870.85	188,470.99
Net cash provided (used) by financial activities	- 407,950.02	1,764,503.41
Net Increase (decrease) in cash and cash equivalents	- 407,950.02	1,764,503.41
Add: Cash and Cash Equivalents - Beginning	16,750,502.75	14,578,049.32
Cash and Cash Equivalents - Ending	16,342,552.73	16,342,552.73
Breakdown:		
Cash-Collecting Officers	4,830.07	
Petty Cash	10,000.00	
CIB-LCCA (PVB)	1,079,592.17	
CIB-LCCA (LBP)	10,497,444.10	
CIB-LCSA (LBP) Joint	602,808.15	
CIB-LCSA (SA)	568,226.19	
CIB-LCSA (Customers Dep.)	1,580,012.05	
CIB-LCCA w/IB(LBP)	1,999,640.00	
	16,342,552.73	

Prepared by:

J. Talau
JACQUELINE M. TALAUE
Corporate Budget Specialist A

Noted by:

D. Malayao
DORIS M. MALAYAO
General Manager