

City of Ilagan Water District (CCC# 090)

MONTHLY DATA SHEET

For the month ending December 31, 2016

1. SERVICE CONNECTION DATA

				This Mo.	YTD
1.1 Total Services	6,899	1.6 Changes	New	25	402
1.2 Total Active	5,167		Reconnected	21	297
1.3 Total Metered	4,746		Disconnected	15	304
1.4 Total Billed	4,746	1.7 Customer	Growth	31	395
1.5 Total Unbilled	0		In arrears-Active	1112	23%
1.6 Population Served			Total billed	4,746	

2. PRESENT WATER RATES :

<u>ESSENT WATER RATES :</u>		Effective October 2016					
LWUA Approved <input checked="" type="checkbox"/> yes <input type="checkbox"/> no		Date Approved :		LWUA BOD Res.			
	<u>No. of Conn</u>	<u>Min. Charge</u>		<u>COMMODITY CHARGES</u>			
Domestic	<u>4,176</u>	<u>350.00</u>		<u>11 to 20</u>	<u>21 to 30</u>	<u>31 to 40</u>	<u>40 & up</u>
Commercial/Industrial/Gov't.	<u>570</u>		Res	<u>36.45</u>	<u>41.65</u>	<u>48.45</u>	<u>55.00</u>
Bulk/Wholesale			A-1	<u>72.95</u>	<u>83.30</u>	<u>96.90</u>	<u>110.00</u>
			A-2	<u>63.80</u>	<u>72.90</u>	<u>84.75</u>	<u>96.25</u>
			B	<u>54.65</u>	<u>62.50</u>	<u>72.65</u>	<u>82.50</u>
			C	<u>45.55</u>	<u>52.05</u>	<u>60.50</u>	<u>68.70</u>

3. BILLING COLLECTION DATA :

3.1 BILLING (Water Sales)

	This month (TM)	Year-to-date (YTD)
a. Current (metered)	P 4,236,539.74	47,454,442.51
b. Current (flat rate)		-
c. Penalty Charges	117,477.81	1,639,589.28
TOTALS	P 4,354,017.55	49,094,031.79

3.2 COLLECTION (Water Sales)

a. Current Accounts	P 3,094,323.37	34,772,153.71
b. Arrears (current years)	1,171,172.29	11,344,865.65
c. Arrears (previous years)	12,494.83	2,699,592.14
TOTALS	P 4,277,990.49	48,816,611.50

3.3 A/R Customer beg. Of year (01-01-16)

6,887,660.30

3.4 On Time Paid this Month	(3.2.a)	X 100	73%
	(3.1.a) + (3.1.b)		
Collection Efficiency YTD	(3.2.a) + (3.2.b)	X 100	94%
	3.1 Totals		
Collection Ratio YTD	3.2 Totals	X 100	87%
	3.3 + 3.1 Totals		

4. FINANCIAL DATA :

4.1 REVENUE

	This Month (TM)	Year-to-date (YTD)
a. Operating	P 4,806,476.38	P 54,361,547.80
b. Non Operating	-1,141.12	3,816.12
TOTALS	P 4,807,617.50	P 54,365,363.92

4.2 EXPENSES

	This Month (TM)	Year-to-date (YTD)
a. Salaries and Wages	P 781,889.58	P 9,912,885.52
b. Pumping Cost (fuel,oil&elec.)	996,673.99	8,586,735.71
c. Chemicals (Treatment)	24,166.21	295,921.97
d. Maint & Other Operating Expenses	1,827,928.08	17,741,257.72
e. Depreciation Expenses	658,641.91	7,603,035.22
f. Interest Expense - LWUA	9,144.00	111,816.00
g. Interest Expense - DBP/GRT	97,221.32	1,257,283.49
h. Interest Expense - LGU		1,554,104.39
i. Doubtful Accounts Expenses	2,547.22	2,547.22
j. Other Financial Charges		27,409.28
k. Others (Bank Charges)	100.00	1,878.15
TOTALS	P 4,398,312.31	P 47,094,874.67

4.3 NET INCOME (LOSS):

P 409,305.19	P 7,270,489.25
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4.4 CASH FLOW REPORT

a. Receipts	P 4,500,768.46	P 52,215,574.26
b. Disbursements	4,540,181.92	52,015,289.59
c. Net Receipts (disbursement)	(39,413.46)	200,284.67
d. Cash balance, beginning	1,960,199.67	1,720,501.54
e. Cash balance, ending	P 1,920,786.21	P 1,920,786.21

4.5 MISCELLANEOUS FINANCIAL DATA

a. Loan Funds (Total)	P	-	c. Inventories	P	1,749,364.32
1. Cash on Hand		-	d. A/R Customer	P	7,178,360.44
2. Cash in Bank		-	e. Customer Dep.	P	1,402,592.37
b. WD Funds (Total)		1,920,786.21	f. Loan Payable to LWUA	P	5,467,392.00
1. Cash on Hand		368,762.44	g. Payable to Suppliers/Other Creditors	P	7,414,021.70
2. Cash in Bank - PNB		-	h. Loan Payable to LGU-Ilagan	P	31,081,004.43
3. Cash in Bank - PNB (TF)		31,348.18	i. Loan Payable to DBP	P	15,250,000.00
4. Cash in Bank - DBP (CD)		917,461.92			
5. Cash in Bank - DBP (On-hand)		47,654.51			
6. Cash in Bank - DBP (WS)		101,140.26			
7. Cash in Bank - DBP (GF)		146,032.91			
8. Cash in Bank - LBP (SMI)		65,201.59			
9. Cash in Bank - LBP (LWUA)		233,184.40			
10. Working Fund		10,000.00			
Total		1,920,786.21			

5. WATER PRODUCTION DATA

5.1 SOURCE OF SUPPLY

	Number	Total Rated Cap.	Basis of Data
a. Wells	17	187,920	cu.m
b. Springs			cu.m
c. Surface			cu.m
d. TOTALS	17	187,920	cu.m

5.2 WATER PRODUCTION

	This Month	Year-to-date	Method of Measurement
a. Pumped	136,879	1,538,365	cu.m
b. Gravity			cu.m
c. Totals	136,879	1,538,365	cu.m

5.3 WATER PRODUCTION COST

a. Total power consumption for pumping	78,820	KWH
b. Total power cost for pumping	P 728,852.54	
c. Other energy cost for pumping	P 11,382.00	
d. Total pumping hrs. (Motor drive)	7,586	HRS
e. Total pumping hrs. (Engine drive)	308	HRS
f. Total gas chlorine consumed	none	
g. Total powder chlorine consumed	0	sachets
h. Total chlorine cost	P -	
i. Total chlorine granules consumed	136	kgs
j. Total chlorine granules cost	18,166.21	
k. Total cost of other chemicals	P 6,000.00	

5.4 ACCOUNTED WATER USE

a. Metered Billed	86,693	cu.m	1,066,355	cu.m
b. Unmetered billed	1,867	cu.m	4,111	cu.m
c. Total billed	88,560	cu.m	1,070,466	cu.m
d. Metered unbilled		cu.m		cu.m
d.1) BAM (Billing Adjustment Memo)	4,146	cu.m	45,157	cu.m
d.2) Unbilled	0	cu.m	0	cu.m
e. Unmetered unbilled (SCR)	22,074	cu.m	160,722	cu.m
f. Total accounted (C+E)	110,634	cu.m	1,231,188	cu.m

5.5 WATER USE ASSESSMENT

a. Ave. monthly consumption/connection	18.27	cu.m
b. Ave. per capital/day consumption		
c. Accounted water 5.4f / 5.2c x 100	81%	
d. Revenue producing water 5.4c / 5.2c x 100	65%	

6. MISCELLANEOUS DATA

6.1 Employees	a. Regular 32 Emergency 21 Total 53	
	b. No. of connection/employee/Regular	161.47
	c. Ave. monthly salary/employee.Regular	P 22,557.66
6.2 Bacteriological		
	a. Total samples taken	7
	b. No. of negative results	7
	c. Test results submitted to LWUA (Y/N)	Y
6.3 Chlorination		
	a. Total samples taken	242
	b. No. of samples meeting standards	232
	c. No. of days full chlorination	31
6.4 Board of Directors		
	This Month	Year-to-date
	a. Resolution approved	4
	b. Policies passed	32
	c. Directors fee basis	
	d. Meetings :	
	1 Held no.	2
	2 Regular No.	25
	3 Special No.	24
		1

7. STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of Loans as of _____	Loan/Fund	Availments to Date		Availments to Date
		Committed	Amount	Percentile
a. Early Action	P		P	
b. Location improvement				
c. Comprehensive				
d. New service connection				
e. BPC funds				
f. _____				
TOTAL	P		P	

7.2 STATUS OF LOAN PAYMENT TO LWUA		as of	December 31, 2016 Updated-current + Debt service	
TYPES OF LOANS / FUNDS	Projected Collection / Mo.		Connection	
			This Mo.	Y-T-D
a. Early Action	P		P	
b. Interim improvement				
c. Comprehensive		N/A	N/A	N/A
d. New service connections				
e. _____				
TOTAL	P		P	

7.3 OTHERS - ON-GOING PROJECTS:

Types	Status Schedule (%)	Funded by	Done by
a. Transmission Line - Inter-connection of Ilagan Central Terminal PS and Alibagu PS	81.00%	ICG	Administration
b. Non-Revenue Water (NRW) Reduction Mgt Program Water Meter Maintenance 320 sets	84.00%	ICG	Administration
c. Transmission Line - Purok 5 & 6, Brgy. Bliss	66.00%	ICG	Administration
d. Transmission Line - Aling.2nd, Narra St. to Riverside	100.00%	ICG	Administration
e. Transmission Line - Aling.3rd Purok Tana-Pipeline	13.00%	ICG	Administration

8. STATUS OF INSTITUTIONAL DEV'T. : To be filled up by Advisor

8.1 Dev't. Progress Indicator :

Phase	Earned	Min.Req'd.	Variance	Age in Month	Dev't. Ratin

8.2 Commercial System / Audit

	Date	
a. CPS I Installed		
b. CPS II Installed		
c. Manager Audit		
d. PF Assistance	N/A	N/A
e. Marketing Assistance		
f. Financial Audit		

JOSE MARI G. CLARAVALL

General Manager C

Date

Management Advisory

Date

NOTED BY :

RECOMMENDED BY :

Area Manager

Date

PMD

Date

CITY OF ILAGAN WATER DISTRICT
CASH FLOW STATEMENT
For the Month ending December 31, 2016

	CURRENT MONTH	YEAR TO DATE
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills	4,277,990.49	48,816,611.50
Collection of Meter Maintenance Fee	45,810.00	524,875.00
Collection of Other Water Revenues	7,872.85	325,067.83
Collection of Miscellaneous Service Revenue	71,199.00	1,034,876.90
Collection of Customer Deposit	16,080.00	262,795.00
Sales of Materials	79,157.00	1,223,428.22
Interest Income	1,141.12	3,816.12
Refund of overpayment of expenses and Cash Advances	1,518.00	22,403.69
Others		1,700.00
Total Cash Inflows	<u>4,500,768.46</u>	<u>52,215,574.26</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	341,921.28	4,757,339.55
Fuel/Power for Pumping	903,500.81	7,939,885.75
Chemicals	4,200.00	113,077.48
Other Operation and Maint. Expenses	1,403,300.47	12,883,648.86
Payment of Payables	552,882.43	6,915,733.88
Remittance of GSIS, PAG-IBIG, Philhealth, SSS & Withholding Taxes	553,188.56	5,976,977.62
Total Cash Outflows	<u>3,758,993.55</u>	<u>38,586,663.14</u>
Total Cash Provided (used) by Operating Activities	741,774.91	13,628,911.12
<u>Cash Flows from Investing Activities:</u>		
Cash Inflows:		
Proceeds from Short-Term Investments		
Total Cash Inflows		
Cash Outflows:		
Advances to Officers/Employees/Other Receivables	43,952.00	1,014,202.40
Inventory		177,110.10
Purchase/construction of		
Land		
Land Improvements-Watershed Ecopark	30,289.92	55,246.82
Plant	56,331.00	1,189,579.95
Building and Other Structures	5,769.28	206,904.42
Office Equipment		60,334.25
Other Machinery & Equipment	10,000.00	158,620.26
Furniture & Fixtures		31,491.78
Intangible Asset - TUBS		89,000.00
Total Cash Outflows	<u>146,342.20</u>	<u>2,982,489.98</u>
Total Cash Provided (Used) by Investing Activities	(146,342.20)	(2,982,489.98)
<u>Cash Flows from Financing Activities</u>		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)		
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	106,365.32	2,573,203.88
Payment of Financial Charges and Commitment Fees	100.00	29,287.43
Payments of Loan amortization	528,380.85	7,843,645.16
Total Cash Outflows	<u>634,846.17</u>	<u>10,446,136.47</u>
Total Cash Provided (used) by Financing Activities	(634,846.17)	(10,446,136.47)
Cash Provided by Operating, Investing and Financing Activities	<u>(39,413.46)</u>	<u>200,284.67</u>
Add: Cash and Cash Equivalents - Beginning	1,960,199.67	1,720,501.54
Cash and Cash Equivalents, Ending	<u><u>1,920,786.21</u></u>	<u><u>1,920,786.21</u></u>
Cash on Hand	368,762.44	
Cash in Bank - PNB Gen Fund		
Cash in Bank - PNB Trust Fund	31,348.18	
Cash in Bank - DBP CD	917,461.92	
Cash in Bank - DBP On-hold deposit	47,654.51	
Cash in Bank - DBP Watershed	101,140.26	
Cash in Bank - DBP Gen Fund	146,032.91	
Cash in Bank - LBP (SMI)	65,201.59	
Cash in Bank - LBP (LWUA)	233,184.40	
Working Fund	10,000.00	
TOTAL	<u><u>1,920,786.21</u></u>	

Prepared by:


MARIA JOSEFINA B. GONZALVO
Senior Accounting Processor B

Certified Correct:


NORMA O. GARRIDO
Senior Corporate Budget Analyst

Conformed by:


MARIA ANA M. TORIBIO
Division Manager C

Approved by:


JOSE MARI G. CLARAVALL
General Manager C

CITY OF ILAGAN WATER DISTRICT

INCOME STATEMENT

For the month ending December 31, 2016

	CURRENT MONTH						YEAR TO DATE					
	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget	Actual Amount	% to Total	Budget Amount	% to Total	Variance Amount	% to Budget
Business and Service Income:												
576 Generation, Transmission and Distribution Income	4,236,539.74	88.12%	3,989,589.00	90.74%	(246,950.74)	-6.19%	47,454,442.51	87.29%	46,979,078.00	90.14%	475,364.51	1.01%
612 Interest Income	1,141.12	0.02%	540.00	0.01%	(601.12)	-111.32%	3,816.12	0.01%	2,160.00	0.00%	1,656.12	76.67%
618 Other Business and Service Income	141,239.29	2.94%	256,520.00	5.83%	115,280.71	44.94%	1,931,425.91	3.55%	3,091,968.00	5.93%	(1,160,542.09)	-37.53%
619 Fines and Penalties	117,477.81	2.44%	150,000.00	3.41%	32,522.19	21.68%	1,639,589.28	3.02%	1,800,000.00	3.45%	(160,410.72)	-8.91%
620 Other Water Revenue	311,219.54	6.47%		0.00%	(311,219.54)	0.00%	3,336,090.10	6.14%	247,300.00	0.47%	3,088,790.10	1249.01%
649 Grants & Donations					-		-				-	
Total Business and Service Income	4,807,617.50	100%	4,396,649.00	100%	(410,968.50)	-9.35%	54,365,363.92	100%	52,120,506.00	100%	2,244,857.92	4.31%
Less: Operating Expenses:												
Operation Expenses:												
Personal Services												
701 Salaries and Wages	657,845.00	15.33%	640,250.00	16.69%	(17,595.00)	-2.75%	8,161,120.73	18.49%	8,091,280.00	17.91%	69,840.73	0.86%
706 Salaries and Wages-Others	36,911.06	0.86%	30,930.00	0.81%	(5,981.06)	-19.34%	370,224.70	0.84%	371,160.00	0.82%	(935.30)	-0.25%
707 Personnel Economic Relief Allowance (PERA)	48,000.00	1.12%	49,500.00	1.29%	1,500.00	3.03%	607,500.00	1.38%	606,000.00	1.34%	1,500.00	0.25%
708 Additional Compensation (Adcom)	16,000.00	0.37%	16,500.00	0.43%	500.00	3.03%	202,500.00	0.46%	202,000.00	0.45%	500.00	0.25%
710 Representation Allowance	23,500.00	0.55%	23,500.00	0.61%	-	0.00%	282,000.00	0.64%	282,000.00	0.62%	-	0.00%
711 Transportation Allowance	23,500.00	0.55%	23,500.00	0.61%	-	0.00%	282,000.00	0.64%	282,000.00	0.62%	-	0.00%
712 Clothing & Uniform Allowance		0.00%		0.00%	-	0.00%	170,000.00	0.39%	170,000.00	0.38%	-	0.00%
714 Midyear/Year-end Bonus		0.00%		0.00%	-	0.00%	1,367,807.00	3.10%	861,285.00	1.91%	506,522.00	58.81%
719 Other Bonuses and Allowances	185,500.00	4.32%	184,000.00	4.80%	(1,500.00)	-0.82%	1,056,000.00	2.39%	1,673,285.00	3.70%	(617,285.00)	-36.89%
721 Life and Retirement Insurance Contributions	78,941.40	1.84%	76,830.00	2.00%	(2,111.40)	-2.75%	977,002.78	2.21%	970,960.00	2.15%	6,042.78	0.62%
Conversion of Premium (SSS to GSIS)		0.00%	15,000.00	0.39%		0.00%		0.00%	180,000.00	0.40%	(180,000.00)	-100.00%
722 PAG-IBIG Contributions	3,200.00	0.07%	3,300.00	0.09%	100.00	3.03%	40,500.00	0.09%	40,400.00	0.09%	100.00	0.25%
723 PHILHEALTH Contributions	7,075.00	0.16%	6,964.00	0.18%	(111.00)	-1.59%	87,687.50	0.20%	87,056.00	0.19%	631.50	0.73%
724 ECC Contributions	3,194.78	0.07%	3,300.00	0.09%	105.22	3.19%	40,609.84	0.09%	40,400.00	0.09%	209.84	0.52%
734 Retirement Benefits - Regular	162,244.47	3.78%		0.00%	(162,244.47)	0.00%	477,244.47	1.08%	-	0.00%	477,244.47	0.00%
737 Vacation and Sick Leave Benefits		0.00%		0.00%	-	0.00%	407,870.27	0.92%	571,145.00	1.26%	(163,274.73)	-28.59%
738 Overtime and Holiday Pay	23,133.52	0.54%	45,000.00	1.17%	21,866.48	48.59%	571,540.09	1.29%	720,000.00	1.59%	(148,459.91)	-20.62%
749 Other Personnel Benefit		0.00%	2,000.00	0.05%	2,000.00	100.00%	16,000.00	0.04%	49,000.00	0.11%	(33,000.00)	-67.35%
750 Honoraria (Directors' Fees & Remunerations, etc)	46,822.00	1.09%	188,240.00	4.91%	141,418.00	75.13%	888,106.65	2.01%	940,520.00	2.08%	(52,413.35)	-5.57%
Total Personal Services	1,315,867.23	30.66%	1,308,814.00	34.12%	(22,053.23)	-1.68%	16,005,714.03	36.26%	16,138,491.00	35.72%	(132,776.97)	-0.82%
Maintenance & Other Operating Expenses												
701-01 Source of Supply Operation Supervision Exp.	129,639.18	3.02%	43,400.00	1.13%	(86,239.18)	-198.71%	1,078,224.57	2.44%	520,800.00	1.15%	557,424.57	107.03%
701-03 Source of Supply Maintenance Supervision Exp.	20,000.00	0.47%	24,000.00	0.63%	4,000.00	16.67%	210,000.00	0.48%	276,000.00	0.61%	(66,000.00)	-23.91%
701-04 Power Production Labor & Expenses		0.00%	2,000.00	0.05%	2,000.00	100.00%	-	0.00%	24,000.00	0.05%	(24,000.00)	-100.00%
701-05 Pumping Labor & Expenses		0.00%	2,000.00	0.05%	2,000.00	100.00%	43,333.00	0.10%	27,000.00	0.06%	16,333.00	60.49%
701-06 Water Treatment Operation Labor Exp.		0.00%	2,500.00	0.07%	2,500.00	100.00%	6,185.00	0.01%	30,000.00	0.07%	(23,815.00)	-79.38%
701-07 Trans & Dist Exp.-Maintenance Supervision	47,335.71	1.10%	80,000.00	2.09%	32,664.29	40.83%	562,651.39	1.27%	960,000.00	2.12%	(397,348.61)	-41.39%
701-08 Customer Account Supervision Expenses	17,044.05	0.40%	25,000.00	0.65%	7,955.95	31.82%	213,439.12	0.48%	300,000.00	0.66%	(86,560.88)	-28.85%
701-09 Meter Reading Expenses	3,564.00	0.08%	1,000.00	0.03%	(2,564.00)	-256.40%	37,188.00	0.08%	12,000.00	0.03%	25,188.00	209.90%

701-10	Customer Records & Collection Expenses	35,024.16	0.00%	10,000.00	0.26%	10,000.00	100.00%	71,819.00	0.16%	100,000.00	0.22%	(28,181.00)	-28.18%
751	Office Supplies Expense	35,024.16	0.82%	10,000.00	0.26%	(25,024.16)	-250.24%	225,832.95	0.51%	120,000.00	0.27%	105,832.95	88.19%
757	Fuel, Oil and Lubricants Expenses	4,715.50	0.11%	25,000.00	0.65%	20,284.50	81.14%	112,238.30	0.25%	315,000.00	0.70%	(202,761.70)	-64.37%
765	Other Supplies Expenses	974.00	0.02%	2,500.00	0.07%	1,526.00	61.04%	20,699.75	0.05%	30,000.00	0.07%	(9,300.25)	-31.00%
766	Travel & Per Diem	20,091.00	0.47%	10,000.00	0.26%	(10,091.00)	-100.91%	136,290.00	0.31%	150,000.00	0.33%	(13,710.00)	-9.14%
767	Training and Scholarship Expenses	500.00	0.01%	5,000.00	0.13%	4,500.00	90.00%	97,300.00	0.22%	130,000.00	0.29%	(32,700.00)	-25.15%
768	Water	11,968.15	0.28%	10,000.00	0.26%	(1,968.15)	-19.68%	166,093.17	0.38%	120,000.00	0.27%	46,093.17	38.41%
769	Electricity	46,582.32	1.09%	35,000.00	0.91%	(11,582.32)	-33.09%	366,375.23	0.83%	418,000.00	0.93%	(51,624.77)	-12.35%
771	Fuel	400.50	0.01%	500.00	0.01%	99.50	19.90%	3,004.25	0.01%	6,000.00	0.01%	(2,995.75)	-49.93%
772	Postage and Deliveries	513.00	0.01%	500.00	0.01%	(13.00)	-2.60%	6,193.00	0.01%	6,000.00	0.01%	193.00	3.22%
773	Telephone Expenses- Landline	1,303.25	0.03%	3,000.00	0.08%	1,696.75	56.56%	20,238.19	0.05%	36,000.00	0.08%	(15,761.81)	-43.78%
774	Telephone Expenses- Mobile	13,211.24	0.31%	12,500.00	0.33%	(711.24)	-5.69%	147,854.75	0.33%	150,000.00	0.33%	(2,145.25)	-1.43%
775	Internet Expenses	7,356.76	0.17%	3,500.00	0.09%	(3,856.76)	-110.19%	78,050.67	0.18%	42,000.00	0.09%	36,050.67	85.83%
776	Cable,Satellite,Telegraph & Radio Expenses		0.00%	500.00	0.01%	500.00	100.00%	7,490.00	0.02%	6,000.00	0.01%	1,490.00	24.83%
777	Printing Expense	1,795.00	0.04%	500.00	0.01%	(1,295.00)	-259.00%	14,418.00	0.03%	6,000.00	0.01%	8,418.00	140.30%
778	Advertising, Promotional and Marketing Expenses	20,000.00	0.47%	25,000.00	0.65%	5,000.00	20.00%	45,950.00	0.10%	78,000.00	0.17%	(32,050.00)	-41.09%
779	Taxes, Duties and Licenses		0.00%		0.00%	-	0.00%	27,351.64	0.06%	180,000.00	0.40%	(152,648.36)	-84.80%
780	Franchise & Regulatory Requirements	50,454.86	1.18%	82,792.00	2.16%	32,337.14	39.06%	510,563.78	1.16%	953,681.00	2.11%	(443,117.22)	-46.46%
781	Insurance Premiums		0.00%		0.00%	-	#DIV/0!	128,789.86	0.29%	167,000.00	0.37%	(38,210.14)	-22.88%
782	Representation Expenses	1,426.25	0.03%	2,500.00	0.07%	1,073.75	42.95%	34,232.20	0.08%	30,000.00	0.07%	4,232.20	14.11%
786	Rent/ Lease Expenses	123,735.54	2.88%	150,000.00	3.91%	26,264.46	17.51%	1,450,867.82	3.29%	2,000,000.00	4.43%	(549,132.18)	-27.46%
787	Survey Expense		0.00%	2,000.00	0.05%	2,000.00	100.00%	12,600.00	0.03%	24,000.00	0.05%	(11,400.00)	-47.50%
788	Research Exploration & Dev Exp		0.00%		0.00%	-	0.00%	-	0.00%	50,000.00	0.00%	(50,000.00)	-100.00%
792-01	Source of Supply-Misc. Expense	10,220.00	0.24%	2,000.00	0.05%	(8,220.00)	-411.00%	92,039.00	0.21%	24,000.00	0.05%	68,039.00	283.50%
792-03	Source of Supply-Engineering Expenses	31,807.38	0.74%	15,000.00	0.39%	(16,807.38)	-112.05%	403,410.24	0.91%	180,000.00	0.40%	223,410.24	124.12%
792-05	Fuel for Power Production (Genset)	60,340.00	1.41%	33,566.00	0.88%	(26,774.00)	-79.77%	354,439.00	0.80%	402,891.00	0.89%	(48,452.00)	-12.03%
792-06	Pumping Operations Expenses		0.00%	2,000.00	0.05%	2,000.00	100.00%	7,780.00	0.02%	24,000.00	0.05%	(16,220.00)	-67.58%
792-07	Power/Fuel Purchased for Pumping	936,333.99	21.82%	650,000.00	16.94%	(286,333.99)	-44.05%	8,232,296.71	18.65%	7,200,000.00	15.93%	1,032,296.71	14.34%
792-09	Chemical, Filtering & Laboratory Supplies Expense	24,166.21	0.56%	50,000.00	1.30%	25,833.79	51.67%	295,921.97	0.67%	750,000.00	1.66%	(454,078.03)	-60.54%
792-11	Misc. Customer Account Exp.	10,306.00	0.24%		0.00%		0.00%	38,496.00	0.09%	-	0.00%	38,496.00	0.00%
795	Extraordinary and Miscellaneous Expenses	23,700.00	0.55%	6,000.00	0.16%	(17,700.00)	-295.00%	71,777.00	0.16%	72,000.00	0.16%	(223.00)	-0.31%
795-01	GAD	18,800.00	0.44%	100,000.00	2.61%	81,200.00	81.20%	103,296.06	0.23%	300,000.00	0.66%	(196,703.94)	-65.57%
795-02	Injuries and Damages		0.00%	5,000.00	0.13%	5,000.00	100.00%	50.00	0.00%	60,000.00	0.13%	(59,950.00)	-99.92%
796	Membership Dues & Cont to Org.		0.00%		0.00%	-	0.00%	4,658.00	0.01%	20,000.00	0.04%	(15,342.00)	-76.71%
841	Corporate Social Responsibility	167,643.00	3.91%	200,000.00	5.21%	32,357.00	16.18%	1,394,061.28	3.16%	2,450,000.00	5.42%	(1,055,938.72)	-43.10%
841A	Donation	20,000.00	0.47%	5,000.00	0.13%	15,000.00	300.00%	35,000.00	0.08%	60,000.00	0.13%	(25,000.00)	-41.67%
842	Legal Services	600.00	0.01%	500.00	0.01%	(100.00)	-20.00%	29,308.00	0.07%	8,500.00	0.02%	20,808.00	244.80%
843	Auditing Services		0.00%		0.00%	-	0.00%	24,858.22	0.06%	65,000.00	0.14%	(40,141.78)	-61.76%
846	Security Services	18,000.00	0.42%	16,300.00	0.42%	(1,700.00)	-10.43%	207,800.00	0.47%	195,600.00	0.43%	12,200.00	6.24%
848	Computer Data Processing Services		0.00%	1,000.00	0.03%	1,000.00	100.00%	17,208.00	0.04%	12,000.00	0.03%	5,208.00	43.40%
849	Other Professional Services		0.00%	1,000.00	0.03%	1,000.00	100.00%	-	0.00%	27,000.00	0.06%	(27,000.00)	-100.00%
901	Doubtful Accounts Expenses	2,547.22	0.06%		0.00%	(2,547.22)	0.00%	2,547.22	0.01%	-	0.00%	2,547.22	0.00%
902	Depreciation - Land Improvements	5,205.16	0.12%	5,205.16	0.14%	-	0.00%	59,992.81	0.14%	59,992.81	0.13%	-	0.00%
903	Depreciation - Plant	301,179.03	7.02%	301,179.03	7.85%	-	0.00%	3,540,424.79	8.02%	3,540,424.79	7.84%	-	0.00%
904	Depreciation - Buildings and Other Structures	52,256.20	1.22%	52,256.20	1.36%	-	0.00%	600,394.43	1.36%	600,394.43	1.33%	-	0.00%
907	Depreciation - Office Equipment	11,539.39	0.27%	11,539.39	0.30%	-	0.00%	122,210.76	0.28%	122,210.76	0.27%	-	0.00%

914 Depreciation - Land Transport Equipment	9,271.21	0.22%	9,271.21	0.24%	-	0.00%	111,254.52	0.25%	111,254.52	0.25%	-	0.00%
925 Depreciation - Other Machinery and Equipment	269,839.01	6.29%	269,839.01	7.03%	-	0.00%	3,099,591.55	7.02%	3,099,591.55	6.86%	-	0.00%
926 Depreciation - Furniture, Fixtures & Books	3,746.71	0.09%	3,746.71	0.10%	-	0.00%	37,729.96	0.09%	37,729.96	0.08%	-	0.00%
961 Depreciation - TUBS Plus	5,605.20	0.13%	5,605.20	0.15%	-	0.00%	31,436.40	0.07%	31,436.40	0.07%	-	0.00%
989 Other Maintenance and Operating Expenses	3,826.00	0.09%	2,000.00	0.05%	(1,826.00)	-91.30%	76,396.08	0.17%	24,000.00	0.05%	52,396.08	218.32%
990 Freight and Handling	235.00	0.01%	500.00	0.01%	265.00	53.00%	1,805.00	0.00%	5,000.00	0.01%	(3,195.00)	-63.90%
Total Maintenance & Other Operating Expenses	2,544,801.18	59.29%	2,319,199.91	60.46%	(185,295.27)	-7.99%	24,831,456.64	56.25%	26,750,507.22	59.09%	(1,919,050.58)	-7.17%
Total Operation Expenses	3,860,668.41	89.95%	3,628,013.91	94.58%	(207,348.50)	-5.72%	40,837,170.67	92.51%	42,888,998.22	94.81%	(2,051,827.55)	-4.78%
Repairs & Maintenance Expenses:	658,641.91											
802 Repairs and Maintenance - Watershed Eco Park	16,513.65	0.38%	10,000.00	0.26%	(6,513.65)	-65.14%	192,365.61	0.44%	120,000.00	0.27%	72,365.61	60.30%
803 Repairs and Maintenance - Plant	259,819.62	6.05%	147,000.00	3.83%	(112,819.62)	-76.75%	2,370,272.62	5.37%	1,633,500.00	3.62%	736,772.62	45.10%
804 Repairs and Maintenance - Bldgs. & Other Struct.	24,407.31	0.57%	32,500.00	0.85%	8,092.69	24.90%	160,128.01	0.36%	133,000.00	0.29%	27,128.01	20.40%
807 Repairs and Maintenance - Office Equipment	-	0.00%	1,000.00	0.03%	1,000.00	100.00%	47,871.00	0.11%	25,000.00	0.06%	22,871.00	91.48%
814 Repairs and Maintenance - Land Transport Equip't	9,595.00	0.22%	3,000.00	0.08%	(6,595.00)	-219.83%	139,649.00	0.32%	50,000.00	0.11%	89,649.00	179.30%
825 Repairs and Maintenance - Other Mach.and Equip't	119,398.00	2.78%	14,500.00	0.38%	(104,898.00)	-723.43%	388,962.65	0.88%	334,000.00	0.74%	54,962.65	16.46%
826 Repairs and Maintenance - Furniture and Fixtures	1,445.00	0.03%	-	0.00%	(1,445.00)	0.00%	5,963.80	0.01%	-	0.00%	5,963.80	0.00%
Total Maintenance Expenses	431,178.58	10.05%	208,000.00	5.42%	(223,178.58)	-107.30%	3,305,212.69	7.49%	2,295,500.00	5.08%	1,009,712.69	43.99%
Total Operation and Maintenance Expenses	4,291,846.99	100%	3,836,013.91	100%	(430,527.08)	-11.22%	44,142,383.36	100%	45,184,498.22	100%	(1,042,114.86)	-2.31%
Utility Operating Income/Net Income Before Interest & Financial Charges	515,770.51		560,635.09		19,558.58		10,222,980.56		6,936,007.78		3,286,972.78	
Bank Charges	100.00		500.00		400.00		1,878.15		6,000.00		(4,121.85)	
Commitment Fees	-		-		-		-		-		-	
Documentary Stamps Expenses	-		-		-		-		-		-	
Interest Expenses	106,365.32		106,461.71		96.39		2,923,203.88		1,369,721.91		1,553,481.97	
Loan Penalty Expenses	-		-		-		-		-		-	
Other Financial Charges	-		-		-		27,409.28		-		27,409.28	
Net Income for the Period	409,305.19		453,673.38		19,062.19		7,270,489.25		5,560,285.87		1,710,203.38	

Prepared by:

MARIA JOSEFINA B. GONZALVO
Senior Accounting Processor B

Certified Correct:

NORMA O. GARRIDO
Senior Corporate Budget Analyst

Conformed by:

MARIA ANA M. TORIBIO
Division Manager C
Finance & Commercial Division

Approved by:

JOSE MARI G. CLARAYALL
General Manager C

CITY OF ILAGAN WATER DISTRICT

BALANCE SHEET

As of December 31, 2016

	CURRENT MONTH		YEAR TO DATE		Increase (Decrease)	
	Actual This Month	% to Total	This Month Last Year	% to Total	Over Last Year	% to Total
ASSETS AND OTHER DEBITS						
<u>CURRENT ASSETS</u>						
Cash						
Cash - Collecting Officer	368,762.44	0.39%	120,716.81	0.13%	(248,045.63)	-62.23%
Working Fund	10,000.00	0.01%	10,000.00	0.01%	-	0.00%
Cash in Bank	1,542,023.77	1.62%	1,829,482.86	1.91%	287,459.09	72.12%
Total	1,920,786.21	2.01%	1,960,199.67	2.05%	39,413.46	9.89%
Receivable Accounts						
Accounts Receivable	7,178,360.44	7.52%	7,100,353.38	7.41%	(78,007.06)	-19.57%
Allowance for Doubtful Accounts	282,986.78	0.30%	280,439.56	0.29%	(2,547.22)	-0.64%
Accounts Receivable- Net	6,895,373.66	7.22%	6,819,913.82	7.12%	(75,459.84)	-18.93%
Total	6,895,373.66	7.22%	6,819,913.82	7.12%	(75,459.84)	-18.93%
Other Receivables						
Advances to Officers and Employees	-	0.00%	5,000.00	0.01%	5,000.00	1.25%
Due from Officers and Employees	65,000.00	0.07%	65,000.00	0.07%	-	0.00%
Other Receivable	187,675.41	0.20%	187,675.41	0.20%	-	0.00%
Total	252,675.41	0.26%	257,675.41	0.27%	5,000.00	1.25%
Inventories						
Office Supplies Inventory	53,816.60	0.06%	82,437.76	0.09%	28,621.16	7.18%
Chemicals and Filtering Supplies Inventory	37,368.03	0.04%	57,334.24	0.06%	19,966.21	5.01%
Maintenance Supplies Inventory	1,658,179.69	1.74%	1,661,381.28	1.73%	3,201.59	0.80%
Total	1,749,364.32	1.83%	1,801,153.28	1.88%	51,788.96	12.99%
TOTAL CURRENT ASSETS	10,818,199.60	11.33%	10,838,942.18	11.31%	20,742.58	5.20%
<u>PROPERTY, PLANT AND EQUIPMENT</u>						
Land and Other Improvements						
Land	1,206,400.00	1.26%	1,206,400.00	1.26%	-	0.00%
Watershed Eco Park	1,070,381.50	1.12%	1,038,829.50	1.08%	(31,552.00)	-7.92%
Accum. Dep'n-Watershed Eco Park	199,398.24	0.21%	194,193.08	0.20%	(5,205.16)	-1.31%
Total	2,077,383.26	2.18%	2,051,036.42	2.14%	(26,346.84)	-6.61%

Plant, Buildings and Structures						
Plant	85,903,666.04	90.00%	85,673,076.89	89.39%	(230,589.15)	-57.85%
Accumulated Depreciation- Plant	39,817,948.14	41.72%	39,516,769.11	41.23%	(301,179.03)	-75.56%
Buildings and Other Structures	22,610,419.48	23.69%	22,604,526.98	23.58%	(5,892.50)	-1.48%
Accum. Dep'n- Buildings and Other Structures	4,425,977.49	4.64%	4,373,721.29	4.56%	(52,256.20)	-13.11%
Total	64,270,159.89	67.34%	64,387,113.47	67.18%	116,953.58	29.34%
Equipment and Machinery						
Office Equipment	788,590.25	0.83%	788,590.25	0.82%	-	0.00%
Accum. Dep'n- Office Equipment	362,862.35	0.38%	351,322.96	0.37%	(11,539.39)	-2.90%
Land Transport Equipment	1,030,404.28	1.08%	1,030,404.28	1.08%	-	0.00%
Accum. Dep'n - Land Transport Equipment	734,144.37	0.77%	724,873.16	0.76%	(9,271.21)	-2.33%
Other Machinery and Equipment	40,564,517.97	42.50%	40,554,517.97	42.31%	(10,000.00)	-2.51%
Accum. Dep'n- Other Machinery and Equipment	23,546,275.14	24.67%	23,276,436.13	24.29%	(269,839.01)	-67.70%
Total	17,740,230.64	18.59%	18,020,880.25	18.80%	280,649.61	70.41%
Furniture, Fixtures and Books						
Furniture and Fixtures	1,025,046.78	1.07%	1,022,270.78	1.07%	(2,776.00)	-0.70%
Accum. Dep'n- Furniture and Fixtures	825,357.41	0.86%	821,610.70	0.86%	(3,746.71)	-0.94%
Books	1,998.00	0.00%	1,998.00	0.00%	-	0.00%
Accumulated Depreciation- Books	1,798.20	0.00%	1,798.20	0.00%	-	0.00%
Total	199,889.17	0.21%	200,859.88	0.21%	970.71	0.24%
Other Asset						
Intangible Asset-TUBS	373,680.00	0.39%	373,680.00	0.39%	-	0.00%
Accumulated Depreciation- TUBS	31,436.40	0.03%	25,831.20	0.03%	(5,605.20)	-1.41%
Total	342,243.60	0.36%	347,848.80	0.36%	5,605.20	1.41%
TOTAL PROPERTY, PLANT AND EQUIPMENT	84,629,906.56	88.67%	85,007,738.82	88.69%	377,832.26	94.80%
TOTAL ASSETS AND OTHER DEBITS	95,448,106.16	100.00%	95,846,681.00	100.00%	398,574.84	100.00%
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	7,414,021.70	7.77%	7,671,879.68	8.00%	257,857.98	64.69%
Total	7,414,021.70	7.77%	7,671,879.68	8.00%	257,857.98	64.69%
Inter-Agency Payables						
Due to National Government Agencies (BIR, etc.)	832,160.08	0.87%	880,037.53	0.92%	47,877.45	12.01%
Due to Government Owned and/or Controlled Corp.	381,686.45	0.40%	371,530.20	0.39%	(10,156.25)	-2.55%
Total	1,213,846.53	1.27%	1,251,567.73	1.31%	37,721.20	9.46%

Other Payables

Accrued Light and Power

Total**Current Portion of Long Term Debt**

CPLTD-LWUA

CPLTD-DBP

CPLTD-LGU Ilagan

Total**TOTAL CURRENT LIABILITIES****NON-CURRENT LIABILITIES**

Loans Payable-LWUA

Loans Payable-LGU ILAGAN

Loans Payable-DBP

TOTAL NON-CURRENT LIABILITIES**DEFERRED CREDITS**

Customers' Deposit

TOTAL DEFERRED CREDITS**TOTAL LIABILITIES****EQUITY**

Government Equity

Donated Capital (OPIC)

Retained Earnings

Net Income/Loss

TOTAL EQUITY**TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS**

-	0.00%	-	0.00%	-	0.00%
-	0.00%	-	0.00%	-	0.00%
-	0.00%	18,984.00	0.02%	18,984.00	4.76%
-	0.00%	166,666.63	0.17%	166,666.63	41.82%
-	0.00%	-	0.00%	-	0.00%
-	0.00%	185,650.63	0.19%	185,650.63	46.58%
8,627,868.23	9.04%	9,109,098.04	9.50%	481,229.81	120.74%
5,467,392.00	5.73%	5,467,392.00	5.70%	-	0.00%
31,081,004.43	32.56%	31,423,734.65	32.79%	342,730.22	85.99%
15,250,000.00	15.98%	15,250,000.00	15.91%	-	0.00%
51,798,396.43	54.27%	52,141,126.65	54.40%	342,730.22	85.99%
1,402,592.37	1.47%	1,386,512.37	1.45%	(16,080.00)	-4.03%
1,402,592.37	1.47%	1,386,512.37	1.45%	(16,080.00)	-4.03%
61,828,857.03	64.78%	62,636,737.06	65.35%	807,880.03	202.69%
234,000.00	0.25%	234,000.00	0.24%	-	0.00%
14,517,549.15	15.21%	14,517,549.15	15.15%	-	0.00%
18,458,394.79	19.34%	18,251,986.44	19.04%	(206,408.35)	-51.79%
409,305.19	0.43%	206,408.35	0.22%	(202,896.84)	-50.91%
33,619,249.13	35.22%	33,209,943.94	34.65%	(409,305.19)	-102.69%
95,448,106.16	100.00%	95,846,681.00	100.00%	398,574.84	100.00%

Prepared by:

MARIA JOSEFINA B. GONZALVO

Senior Accounting Processor B

Certified Correct:

NORMA O. GARRIDO

Senior Corporate Budget Analyst

Approved by:

JOSE MARI G. CLARAVALL

General Manager C

Conformed by:

MARIA ANA M. TORIBIO


Division Manager C

Finance & Commercial Division

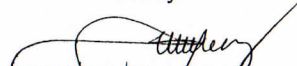
CITY OF ILAGAN WATER DISTRICT
AGEING ACCOUNTS
As of December 31, 2016

Number of days from Billing	DOMESTIC				GOVERNMENT				COMMERCIAL / INDUSTRIAL				TOTALS	
	No. of Inactive Accounts	Amount	No. of Active Accounts	Amount	No. of Inactive Accounts	Amount	No. of Active Accounts	Amount	No. of Inactive Accounts	Amount	No. of Active Accounts	Amount	Total Accounts	Amount
0 - 15														
16 - 30	26	21,150.55	972	703,616.34	0	0.00	36	415,504.30	6	3,233.50	83	162,577.71	1,123	1,306,082.40
31 - 60	31	31,964.41	197	149,637.41	0	0.00	5	36,766.68	8	4,759.40	15	19,260.27	256	242,388.17
61 - 180	87	141,854.02	50	64,181.55	1	4,452.87	3	27,108.28	12	35,144.22	2	4,533.30	155	277,274.24
181 - 365	80	208,557.89	2	19,027.07	1	1,912.46	3	32,850.77	12	21,361.53	0	0.00	98	283,709.72
OVER 365	1,107	1,644,190.12	2	13,789.26	18	797,223.38	19	1,892,657.09	262	721,046.06	0	0.00	1,408	5,068,905.91
TOTAL	1,133	2,047,716.99	974	950,251.63	18	803,588.71	55	2,404,887.12	268	785,544.71	83	186,371.28	2,531	7,178,360.44


Prepared by:


KARINA ABEGAIL R. CLARAVALL
Data Encoder

Verified by:


MARIA ANA M. TORIBIO
Division Manager C - Finance & Commercial

Approved by:


JOSE MARI G. CLARAVALL
General Manager