

PIKIT WATER DISTRICT
TRIAL BALANCE
For April 2015

Acct. #	Account Titles	THIS MONTH		YEAR TO DATE	
		debit	credit	debit	credit
CURRENT ASSETS:					
102	Cash - Collecting Officers		17,078.19	25,711.16	
104	Petty Cash Fund			10,000.00	
111	Cash In Bank - LCCA	291,766.50		2,441,705.02	
111a	Cash In Bank - LCCA-NLIF			90,109.25	
112	Cash In Bank - LCSEA	9,881.06		184,421.83	
113	Cash In Bank - LCTD	11,510.05		1,533,928.84	
121	Accounts Receivable		70,104.60	1,586,541.23	
301	Allowance for Doubtful Accounts				76,560.71
123	Due from Officers and Employees	19,180.00		57,820.00	
137	Due from GOCCs			16,452.46	
146	Receivables - Disallowances/Charges		5,600.00	100,284.12	
149	Other Receivables	900.00		159,300.82	
155	Office Supplies Inventory		247.18	25,420.45	
156	Accountable Forms Inventory		2,305.00	36,505.00	
165	Other Supplies Inventory		43,200.00	1,201.25	
168	Construction Materials Inventory		38,395.34	801,161.48	
185	Other Prepaid Expenses				
198	Sinking Fund			46,752.90	
PROPERTY, PLANT AND EQUIPMENT:					
201	Land				
221	Office Equipment			18,974.00	
321	Accu. Depreciation - Office Eqpt.		164.63		11,240.96
222	Furniture and Fixtures			52,585.50	
322	Accu. Dep. - Furniture & Fixtures		110.79		40,835.27
223	IT Equipment & Software			429,455.80	
323	Accu. Depreciation - IT Equipment		6,441.85		227,150.69
229	Communication Equipment			13,995.00	
329	Accu. Dep.- Communication Eqpt		209.93		8,996.50
240	Other Machinery & Equipments			133,786.50	
340	Accu. Dep. - Other ME		2,006.80		63,953.24
241	Motor Vehicles			672,105.70	
341	Accu. Dep. - Motor Vehicles		1,655.17		501,347.97
250	Other Property, Plant & Equipments			22,408,154.93	
350	Accu. Dep.- Other PPE		117,279.33		10,802,938.16
264	Construction in Progress - Agency Assets			1,782,593.08	
290	Other Assets				

CURRENT LIABILITIES:

401	Accounts Payable			90,000.00
403	Due to Officers and Employees	26,562.66		1,187,828.17
412	Due to BIR		253.80	16,492.57
415	Due to PHIC			
417	Due to Other GOCCs			37,500.00
426	Guaranty Deposits Payable			242,520.00
439	Other Payables			
455	Other Deferred Credits			

LONG TERM LIABILITTY:

444	Loans Payable - Domestic	49,670.44		6,155,463.52
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EQUITY:

501	Government Equity			10,634,403.01
505	Restricted Capital			440,320.06
510	Retained Earnings			1,724,098.78
512	Income and Expense Summary			

INCOME:

628	Other Service Income		71,650.00	181,200.00
639	Income from Water Works System		837,782.25	3,225,722.48
648	Other Business Income		42,975.00	169,105.00
649	Fines & Penalties - Business Income		28,116.91	110,760.26
664	Interest Income		2,001.60	8,899.03
678	Miscellaneous Income		8,845.00	34,265.00
684	Prior Years' Adjustments			

EXPENSES:

701	Salaries and Wages - Regular	199,443.00		797,772.00
706	Salaries and Wages - Contractual	30,226.00		138,523.00
711	Personnel Economic Relief Allowance	22,000.00		88,000.00
713	Representation Allowance	5,000.00		20,000.00
714	Transporation Allowance	5,000.00		20,000.00
715	Clothing/Uniform Allowance			55,000.00
717	Productivity Incentive Allowance			
719	Other Bonuses and Allowances			
720	Honoraria	13,800.00		55,200.00
723	Overtime and Night Pay	12,859.78		48,009.15
724	Cash Gift			
725	Year - End Bonus			
731	Life & Retirement Insurance Contributions	25,033.16		100,132.64
732	PAG - IBIG Contributions	1,100.00		4,400.00
733	PHILHEALTH Contributions	2,750.00		11,000.00
742	Terminal Leave Benefits			10,684.51
749	Other Personnel Benefits			
751	Traveling Expenses - Local	1,915.00		81,937.00
753	Training Expenses			104,835.00

755	Office Supplies Expenses	1,251.13		7,848.16
756	Accountable Forms Expenses	2,305.00		8,255.00
761	Gasoline, Oil and Lubricants Expenses	99,036.98		264,450.13
765	Other Supplies Expenses	91,700.00		265,279.30
767	Electricity Expenses	53,121.13		165,837.05
771	Postage & Deliveries			618.00
773	Telephone Expenses - Mobile	4,950.00		19,800.00
774	Internet Expenses	662.00		4,662.00
778	Mem. Dues & Contributions to Orgs.	2,000.00		6,076.00
780	Advertising Expenses			
782	Rent Expenses	3,500.00		14,000.00
783	Representation Expenses	510.00		2,762.75
786	Subscription Expenses			960.00
792	Auditing Services			4,700.00
799	Other Professional Services	1,000.00		
821	R/M - Office Equipment			
822	R/M - Furnitures & Fixtures			
823	R/M - IT Equipment & Software			
829	R/M Communication Equipment			
841	R/M - Motor Vehicles	39,761.00		45,118.00
850	R/M - Other Property, Plant & Equipment	58,045.34		240,327.33
883	Extraordinary Expenses			
891	Taxes, Duties and Licenses	18,662.02		68,037.18
892	Fidelity Bond Premiums			
893	Insurance Expenses	3,529.06		13,356.22
901	Bad Debts Expenses			
921	Depreciation - Office Equipment	164.63		658.52
922	Depreciation - Furniture & Fixtures	110.79		443.16
923	Depreciation - IT Equipment	6,441.85		25,767.40
929	Depreciation - Communication Equipment	209.93		839.72
940	Depreciation - Other Machineries & Eqpt.	2,006.80		8,027.20
941	Depreciation - Motor Vehicles	1,655.17		6,620.68
950	Depreciation - Other PPE	117,279.33		467,242.32
969	Other Maintenance & Operating Expenses	23,000.00		35,684.25
971	Bank Charges	70.00		430.00
975	Interest Expenses	36,853.56		149,341.39
TOTAL		1,296,423.37	1,296,423.37	35,991,601.38
				35,991,601.38

Prepared by:

GINA FONTANOSA - MARISCAL
Corporate Accounts Analyst

Approved by:

MAX VILORIA BOADO
General Manager

**PIKIT WATER DISTRICT
BALANCE SHEET**

As of April 30, 2015

	<u>APRIL 2014</u>	<u>APRIL 2015</u>	% FR. TOTAL
<u>ASSETS</u>			
CURRENT ASSETS:			
102 Cash - Collecting Officer	55,080.75	25,711.16	0.12%
104 Petty Cash Fund	10,000.00	10,000.00	0.05%
111 Cash In Bank - LCCA	985,093.20	2,441,705.02	11.69%
111 Cash In Bank - LCCA-NLIF	90,109.25	90,109.25	0.43%
112 Cash In Bank - LCSA	211,232.45	184,421.83	0.88%
113 Cash In Bank - LCTD	2,069,187.08	1,533,928.84	7.34%
121 Accounts Receivable	1,534,922.52	1,586,541.23	7.59%
301 Allowance for Doubtful Accounts	(74,665.14)	(76,560.71)	-0.37%
123 Due from Officers and Employees	2,400.00	57,820.00	0.28%
137 Due from GOCCs	16,452.46	16,452.46	0.08%
146 Receivables - Disallowances/Charges	95,027.52	100,284.12	0.48%
149 Other Receivables	156,900.82	159,300.82	0.76%
155 Office Supplies Inventory	14,866.93	25,420.45	0.12%
156 Accountable Forms Inventory	73,445.00	36,505.00	0.17%
165 Other Supplies Inventory	57,039.15	1,201.25	0.01%
168 Construction Materials Inventory	889,782.89	801,161.48	3.83%
185 Other Prepaid Expenses		-	0.00%
186 Guaranty Deposits			
TOTAL CURRENT ASSETS	<u>6,186,874.88</u>	<u>6,994,002.20</u>	<u>33.47%</u>
INVESTMENTS:			
198 Sinking Funds	46,158.99	46,752.90	0.22%
PROPERTY, PLANT AND EQUIPMENT			
221 Office Equipment	24,014.00	18,974.00	0.09%
321 Accu. Depreciation - Office Equipment	(13,801.40)	(11,240.96)	-0.05%
222 Furniture and Fixtures	52,585.50	52,585.50	0.25%
322 Accu. Depreciation - Furniture & Fixtures	(39,334.79)	(40,835.27)	-0.20%
223 IT Equipment and Software	443,455.80	429,455.80	2.06%
323 Accu. Depreciation - IT Equipment	(154,580.49)	(227,150.69)	-1.09%
229 Communication Equipment	13,995.00	13,995.00	0.07%
329 Accu. Depreciation - IT Equipment	(6,477.34)	(8,996.50)	-0.04%
240 Other Machinery and Equipment	133,786.50	133,786.50	0.64%
340 Accu. Dep. - Other Machinery & Eqpt.	(36,701.84)	(63,953.24)	-0.31%
241 Motor Vehicles	672,105.70	672,105.70	3.22%
341 Accu. Depreciation - Motor Vehicles	(481,485.93)	(501,347.97)	-2.40%
250 Other Property, Plant and Equipment	22,137,694.06	22,408,154.93	107.24%
350 Accu. Depreciation - Other PPE	(9,487,025.05)	(10,802,938.16)	-51.70%
264 Construction in Progress-Agency Assets	1,774,415.85	1,782,593.08	8.53%
290 Other Assets	-	-	0.00%
TOTAL PROPERTY, PLANT & EQPT	<u>15,032,645.57</u>	<u>13,855,187.72</u>	<u>66.31%</u>
TOTAL ASSETS AND OTHER DEBITS	<u><u>21,265,679.44</u></u>	<u><u>20,895,942.82</u></u>	<u><u>100.00%</u></u>

LIABILITIES AND EQUITY

CURRENT LIABILITIES:

401	Accounts Payable	138,000.00	90,000.00	0.43%
403	Due to Officers and Employees	1,825,586.77	1,187,828.17	5.68%
412	Due to BIR	15,944.65	16,492.57	0.08%
415	Due to PHIC	-	-	0.00%
417	Due to Other GOCCs	37,500.00	37,500.00	0.18%
418	Due to LGUs			
426	Guaranty Deposits Payable	242,520.00	242,520.00	1.16%
439	Other Payables		-	0.00%
455	Other Deferred Credits		-	0.00%
TOTAL CURRENT LIABILITIES		<u>2,259,551.42</u>	<u>1,574,340.74</u>	<u>7.53%</u>

NON - CURRENT LIABILITIES:

444	Loans Payable - Domestic	<u>6,730,773.21</u>	<u>6,155,463.52</u>	<u>29.46%</u>
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EQUITY:

501	Government Equity	10,634,403.01	10,634,403.01	50.89%
505	Restricted Capital	440,320.06	440,320.06	2.11%
510	Retained Earnings	1,098,337.26	1,724,098.78	8.25%
512	Income and Expense Summary	102,294.48	367,316.71	1.76%
684	Prior Years' Adjustments	-	-	0.00%
TOTAL EQUITY		<u>12,275,354.81</u>	<u>13,166,138.56</u>	<u>63.01%</u>

TOTAL LIABILITIES AND EQUITY

<u>21,265,679.44</u>	<u>20,895,942.82</u>	<u>100.00%</u>
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Prepared by:

Approved by:

GINA FONTANOSA - MARISCAL
Corporate Accounts Analyst

MAX VILORIA BOADO
General Manager

PIKIT WATER DISTRICT
INCOME STATEMENT
For the month ending April 30, 2015

	ACTUAL		PROJECTIONS		as of mar 31	projections:	jan-nov.'14
	THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE			
INCOME FROM OPERATION:							
639 Income from Water Works System	837,782.25	3,225,722.48	868,394.59	3,473,578.35	2,387,940.23	10,420,735.05	10,507,576.85
649 Fines & Penalties - Business Income	28,116.91	110,760.26	34,735.78	138,943.13	82,643.35	416,829.40	420,303.07
628 Other Service Income	71,650.00	181,200.00	18,836.67	75,346.67	109,550.00	226,040.00	208,816.67
648 Other Business Income	42,975.00	169,105.00	51,758.33	207,033.33	126,130.00	621,100.00	496,466.67
TOTAL INCOME FROM OPERATION	980,524.16	3,686,787.74	973,725.37	3,894,901.48	2,706,263.58	11,684,704.45	11,633,163.25
ADD: OTHER INCOME							
664 Interest Income	2,001.60	8,899.03	2,500.00	10,000.00	6,897.43	30,000.00	27,500.00
678 Miscellaneous Income	8,845.00	34,265.00	8,507.50	34,030.00	25,420.00	102,090.00	84,810.00
TOTAL OTHER INCOME	10,846.60	43,164.03	11,007.50	44,030.00	32,317.43	132,090.00	112,310.00
TOTAL INCOME	991,370.76	3,729,951.77	984,732.87	3,938,931.48	2,738,581.01	11,816,794.45	11,745,473.25
LESS EXPENSES:							
PERSONAL SERVICES:							
SALARIES AND WAGES:							
701 Salaries and Wages - Regular	199,443.00	797,772.00	219,387.30	877,549.20	598,329.00	2,632,647.60	2,413,257.00
706 Salaries and Wages - Contractual	30,226.00	138,523.00	38,110.00	152,440.00	108,297.00	457,320.00	487,872.00
TOTAL	229,669.00	936,295.00	257,497.30	1,029,989.20	706,626.00	3,089,967.60	2,901,129.00
OTHER COMPENSATION:							
711 Personnel Economic Relief Allowance	22,000.00	88,000.00	22,000.00	88,000.00	66,000.00	264,000.00	242,000.00
713 Representation Allowance	5,000.00	20,000.00	5,500.00	22,000.00	15,000.00	66,000.00	66,000.00
714 Traveling Allowance	5,000.00	20,000.00	5,500.00	22,000.00	15,000.00	66,000.00	66,000.00
715 Clothing/Uniform Allowance	-	55,000.00	4,583.33	18,333.33	55,000.00	55,000.00	73,333.33
717 Productivity Incentive Allowance	-	-	4,583.33	18,333.33	-	55,000.00	146,666.67
719 Other Bonuses and Allowances	-	-	17,500.00	70,000.00	-	210,000.00	0.00
720 Honoraria	13,800.00	55,200.00	15,180.00	60,720.00	41,400.00	182,160.00	182,160.00
723 Overtime and Night Pay	12,859.78	48,009.15	11,018.94	44,075.77	35,149.37	132,227.30	130,910.28
724 Cash Gift	-	-	6,666.67	26,666.67	-	80,000.00	73,333.33
725 Year - End Bonus	-	-	18,282.28	73,129.10	-	219,387.30	201,104.75
TOTAL	58,659.78	286,209.15	110,814.55	443,258.20	227,549.37	1,329,774.60	999,348.36
PERSONNEL BENEFIT CONTRIBUTIONS:							
731 Life and Retirement Insurance Contributions	25,033.16	100,132.64	27,426.48	109,705.90	75,099.48	329,117.71	313,723.41
732 PAG - IBIG Contributions	1,100.00	4,400.00	1,600.00	6,400.00	3,300.00	19,200.00	48,265.14
733 PHILHEALTH Contributions	2,750.00	11,000.00	3,290.81	13,163.24	8,250.00	39,489.71	36,198.86
TOTAL	28,883.16	115,532.64	32,317.29	129,269.14	86,649.48	387,807.42	398,187.41
OTHER PERSONNEL BENEFITS:							
742 Terminal Leave Benefits	-	10,684.51	26,221.55	104,886.22	10,684.51	314,658.65	274,233.75
TOTAL PERSONAL SERVICES	317,211.94	1,348,721.30	426,850.69	1,707,402.76	1,031,509.36	5,122,208.27	4,572,898.51

MAINTENANCE & OTHER OPERATING EXPENSES:

TRAVELING EXPENSES:

751 Traveling Expenses - Local 1,915.00 81,937.00 16,210.83 64,843.33 80,022.00 194,530.00 289,666.67

TRAINING AND SCHOLARSHIP EXPENSES:

753 Training Expenses - 104,835.00 15,650.00 62,600.00 104,835.00 187,800.00 224,583.33

SUPPLIES & MATERIALS EXPENSES:

755 Office Supplies Expenses 1,251.13 7,848.16 4,006.70 16,026.81 6,597.03 48,080.44 55,000.00

756 Accountable Forms Expenses 2,305.00 8,255.00 2,819.71 11,278.85 5,950.00 33,836.55 102,208.33

761 Gasoline, Oil and Lubricants Expenses 99,036.98 264,450.13 66,053.33 264,213.33 165,413.15 792,640.00 861,758.33

765 Other Supplies Expenses 91,700.00 265,279.30 53,166.67 212,666.67 173,579.30 638,000.00 719,125.00

TOTAL 194,293.11 545,832.59 126,046.42 504,185.66 351,539.48 1,512,556.99 1,738,091.67

UTILITY EXPENSES:

767 Electricity Expenses 53,121.13 165,837.05 70,296.00 281,184.00 112,715.92 843,552.00 815,392.74

COMMUNICATION EXPENSES:

771 Postage and Deliveries - 618.00 200.00 800.00 618.00 2,400.00 4,400.00

773 Telephone Expenses - Mobile 4,950.00 19,800.00 7,650.00 30,600.00 14,850.00 91,800.00 89,100.00

774 Internet Expenses 662.00 4,662.00 1,000.00 4,000.00 4,000.00 12,000.00 22,000.00

TOTAL 5,612.00 25,080.00 8,850.00 35,400.00 19,468.00 106,200.00 115,500.00

REPAIRS AND MAINTENANCE:

821 Repairs & Maintenance - Office Equipment - - 83.33 333.33 - 1,000.00 2,750.00

822 Repairs & Maintenance - Furnitures & Fixtures - - 83.33 333.33 - 1,000.00 1,833.33

823 Repairs & Maintenance - IT Equipment - - 941.67 3,766.67 - 11,300.00 8,250.00

829 Repairs & Maintenance - Communication Eqpt. - - 83.33 333.33 - 1,000.00 1,833.33

841 Repairs & Maintenance - Motor Vehicles 39,761.00 45,118.00 13,675.00 54,700.00 5,357.00 164,100.00 125,583.33

850 Repairs & Maint - Other Property, Plant & Eqpt. 58,045.34 240,327.33 78,222.02 312,888.09 182,281.99 938,664.26 758,340.00

TOTAL 97,806.34 285,445.33 93,088.69 372,354.75 187,638.99 1,117,064.26 898,590.00

TAXES, INSURANCE PREMIUMS & OTHER FEES:

891 Taxes, Duties and Licenses 18,662.02 68,037.18 19,588.99 78,355.97 49,375.16 235,067.91 254,394.89

892 Fidelity Bond Premiums - - 440.00 1,760.00 - 5,280.00 5,500.00

893 Insurance Expenses 3,529.06 13,356.22 2,055.23 8,220.92 9,827.16 24,662.77 22,916.67

TOTAL 22,191.08 81,393.40 22,084.22 88,336.89 59,202.32 265,010.68 282,811.56

DEPRECIATION EXPENSES:

921 Depreciation Expenses - Office Equipment 164.63 658.52 181.09 724.37 493.89 2,173.12 3,025.00

922 Depreciation Expenses - Furnitures & Fixtures 110.79 443.16 126.36 505.43 332.37 1,516.30 2,933.33

923 Depreciation Expenses - IT Equipment 6,441.85 25,767.40 6,523.03 26,092.13 19,325.55 78,276.39 54,266.67

929 Depreciation Expenses - Communication Eqpt. 209.93 839.72 209.93 839.72 629.79 2,519.16 6,783.33

940 Depreciation Exp. - Other Machineries & Eqpt. 2,006.80 8,027.20 2,207.48 8,829.92 6,020.40 26,489.76 30,616.67

941 Depreciation Expenses - Motor Vehicles 1,655.17 6,620.68 1,820.69 7,282.75 4,965.51 21,848.24 18,700.00

950 Depreciation Expenses - OPPE 117,279.33 467,242.32 118,798.39 475,193.58 349,962.99 1,425,580.73 1,237,500.00

TOTAL 127,868.50 509,599.00 129,866.98 519,467.90 381,730.50 1,558,403.70 1,353,825.00

OTHER MAINT. & OPERATING EXPENSES:								
776	Membership Dues & Contributions to Orgs.	2,000.00	6,076.00	675.00	2,700.00	4,076.00	8,100.00	14,666.67
780	Advertising Expenses	-	-	625.00	2,500.00	-	7,500.00	8,250.00
782	Rent Expenses	3,500.00	14,000.00	3,500.00	14,000.00	10,500.00	42,000.00	38,500.00
783	Representation Expenses	510.00	2,762.75	4,000.00	16,000.00	2,252.75	48,000.00	55,000.00
786	Subscription Expenses	-	960.00	1,003.75	4,015.00	960.00	12,045.00	13,420.00
792	Auditing Expenses	-	-	6,666.67	26,666.67	-	80,000.00	73,333.33
799	Other Professional Services	1,000.00	4,700.00	3,800.00	15,200.00	3,700.00	45,600.00	70,583.33
901	Bad Debts	-	-	3,104.60	12,418.38	-	37,255.15	33,685.73
969	Other Maintenance & Operating Expenses	23,000.00	35,684.25	11,475.00	45,900.00	12,684.25	137,700.00	477,766.67
TOTAL		30,010.00	64,183.00	34,850.01	139,400.05	34,173.00	418,200.15	785,205.73
TOTAL MAINTENANCE & OPERATING EXPENSES		532,817.16	1,864,142.37	516,943.15	2,067,772.59	1,331,325.21	6,203,317.78	6,503,666.69
TOTAL INCOME BEFORE OTHER EXPENSES		141,341.66	517,088.10	40,939.03	163,756.13	375,746.44	491,268.40	668,908.05
LESS: FINANCIAL EXPENSES								
971	Bank Charges	70.00	430.00	300.00	1,200.00	360.00	3,600.00	4,583.33
975	Interest Expenses	36,853.56	149,341.39	36,015.58	144,062.32	112,487.83	432,186.96	437,796.10
TOTAL		36,923.56	149,771.39	36,315.58	145,262.32	112,847.83	435,786.96	442,379.43
NET INCOME/(LOSS)		104,418.10	367,316.71	4,623.45	18,493.81	262,898.61	55,481.44	226,528.62

Prepared by:

Approved by:

GINA FONTANOSA - MARISCAL
Corporate Accounts Analyst

MAX VILORIA BOADO
General Manager

**PIKIT WATER DISTRICT
CASH FLOW STATEMENT
For the month ended April 30, 2015**

	ACTUAL		PROJECTIONS		as of mar 31	approved budget		
	THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE				
CASH INFLOWS:								
Accounts Receivable	985,404.31	3,582,922.80	958,378.81	3,833,515.22	2,597,518.49	11,500,545.67	AR	11,823,428.09
Other Receivables	60,700.00	147,200.00	17,600.00	70,400.00	86,500.00	211,200.00	OR	193,600.00
Other Service Income	10,050.00	27,200.00	1,566.67	6,266.67	17,150.00	18,800.00	FCA	15,216.67
Interest Income	1,176.06	6,438.07	2,500.00	10,000.00	5,262.01	30,000.00		27,500.00
Miscellaneous Income	250.00	2,255.00	0.00	-	2,005.00		W/M	0.00
Receivables - Disallowances/Charges	5,600.00	24,625.00	0.00	-	19,025.00			0.00
Fund transfer fr. leave reserves/wm maint funds		0.00	0.00	-	-			0.00
TOTAL CASH INFLOWS	1,063,180.37	3,790,640.87	980,045.47	3,920,181.89	2,727,460.50	11,760,545.67		12,059,744.76
LESS CASH OUTFLOWS:								
PERSONAL SERVICES:								
701 Salaries and Wages - Regular	199,443.00	797,772.00	219,387.30	877,549.20	598,329.00	2,632,647.60		2,413,257.00
706 Salaries and Wages - Contractual	30,226.00	138,523.00	38,110.00	152,440.00	108,297.00	457,320.00		487,872.00
TOTAL	229,669.00	936,295.00	257,497.30	1,029,989.20	706,626.00	3,089,967.60		2,901,129.00
OTHER COMPENSATION:								
711 Personnel Economic and Relief Allowance	22,000.00	88,000.00	22,000.00	88,000.00	66,000.00	264,000.00		242,000.00
713 Representation Allowance	5,000.00	20,000.00	5,500.00	22,000.00	15,000.00	66,000.00		66,000.00
714 Traveling Allowance	5,000.00	20,000.00	5,500.00	22,000.00	15,000.00	66,000.00		66,000.00
715 Clothing/Uniform Allowance		55,000.00	4,583.33	18,333.33	55,000.00	55,000.00		73,333.33
717 Productivity Incentive Allowance		0.00	4,583.33	18,333.33	-	55,000.00		146,666.67
719 Other Bonuses and Allowances		0.00	17,500.00	70,000.00	-	210,000.00		0.00
720 Honoraria	13,800.00	55,200.00	15,180.00	60,720.00	41,400.00	182,160.00		
723 Overtime and Night Pay	12,859.78	48,009.15	11,018.94	44,075.77	35,149.37	132,227.30		130,910.28
724 Cash Gift		0.00	6,666.67	26,666.67	-	80,000.00		73,333.33
725 Year - End Bonus		0.00	18,282.28	73,129.10	-	219,387.30		201,104.75
TOTAL	58,659.78	286,209.15	110,814.55	443,258.20	227,549.37	1,329,774.60		999,348.36
PERSONNEL BENEFIT CONTRIBUTIONS:								
731 Life and Retirement Insurance Contribution	25,033.16	100,132.64	27,426.48	109,705.90	75,099.48	329,117.71		313,723.41
732 PAG - IBIG Contributions	1,100.00	4,400.00	1,600.00	6,400.00	3,300.00	19,200.00		48,265.14
733 PHILHEALTH Contributions	2,750.00	11,000.00	3,290.81	13,163.24	8,250.00	39,489.71		36,198.86
TOTAL	28,883.16	115,532.64	32,317.29	129,269.14	86,649.48	387,807.42		398,187.41
OTHER PERSONNEL BENEFITS:								
742 Terminal Leave Benefits	37,247.17	105,634.74	26,221.55	104,886.22	68,387.57	314,658.65		274,233.75
TOTAL PERSONAL SERVICES	354,459.11	1,443,671.53	426,850.69	1,707,402.76	1,089,212.42	5,122,208.27		4,572,898.51
MAINTENANCE & OTHER OPERATING EXP:								
TRAVELING EXPENSES:								
751 Traveling Expenses - Local	1,915.00	80,317.00	16,210.83	64,843.33	78,402.00	194,530.00		289,666.67
TRAINING AND SCHOLARSHIP EXPENSES:								
753 Training Expenses		86,000.00	15,650.00	62,600.00	86,000.00	187,800.00		224,583.33
SUPPLIES AND MATERIALS EXPENSES:								
755 Office Supplies Expenses	1,003.95	14,353.55	4,006.70	16,026.81	13,349.60	48,080.44		55,000.00
756 Accountable Forms Expenses		0.00	2,819.71	11,278.85	-	33,836.55		102,208.33
761 Gasoline, Oil and Lubricants	99,036.98	264,450.13	66,053.33	264,213.33	165,413.15	792,640.00		861,758.33
765 Other Supplies Expenses	48,500.00	193,000.00	53,166.67	212,666.67	144,500.00	638,000.00		719,125.00
TOTAL	148,540.93	471,803.68	126,046.42	504,185.66	323,262.75	1,512,556.99		1,738,091.67
UTILITY EXPENSES:								
767 Electricity Expenses	53,121.13	165,837.05	70,296.00	281,184.00	112,715.92	843,552.00		815,392.74
COMMUNICATION EXPENSES:								
771 Postage and Deliveries		618.00	200.00	800.00	618.00	2,400.00		4,400.00
773 Telephone Expenses - Mobile	4,950.00	19,800.00	7,650.00	30,600.00	14,850.00	91,800.00		89,100.00
774 Internet Expenses	662.00	4,662.00	1,000.00	4,000.00	4,000.00	12,000.00		22,000.00
TOTAL	5,612.00	25,080.00	8,850.00	35,400.00	19,468.00	106,200.00		115,500.00

REPAIRS AND MAINTENANCE:							
821	Repairs & Maintenance - Office Equipments	0.00	83.33	333.33	-	1,000.00	2,750.00
822	Repairs & Maint. - Furnitures & Fixtures	0.00	83.33	333.33	-	1,000.00	1,833.33
823	Repairs & Maintenance - IT Equipment	0.00	941.67	3,766.67	-	11,300.00	8,250.00
829	Repairs & Maint. - Communication Eqpt.	0.00	83.33	333.33	-	1,000.00	1,833.33
841	Repairs & Maintenance - Motor Vehicles	39,761.00	45,118.00	13,675.00	54,700.00	5,357.00	164,100.00
850	Repairs & Maint. - OPPE	19,650.00	240,402.00	78,222.02	312,888.09	220,752.00	938,664.26
	TOTAL	59,411.00	285,520.00	93,088.69	372,354.75	226,109.00	1,117,064.26
TAXES, INSURANCE PREMIUMS & OTHER FEES:							
891	Taxes, Duties and Licenses	16,238.77	60,336.38	19,588.99	78,355.97	44,097.61	235,067.91
892	Fidelity Bond Premiums	0.00	0.00	440.00	1,760.00	-	5,280.00
893	Insurance Expenses	3,529.06	13,356.22	2,055.23	8,220.92	9,827.16	24,662.77
	TOTAL	19,767.83	73,692.60	22,084.22	88,336.89	53,924.77	265,010.68
OTHER O & M EXPENSES:							
778	Membership Dues & Contributions to Orgs.	2,000.00	6,076.00	675.00	2,700.00	4,076.00	8,100.00
780	Advertising Expenses	0.00	0.00	625.00	2,500.00	-	7,500.00
782	Rent Expenses	3,500.00	14,000.00	3,500.00	14,000.00	10,500.00	42,000.00
783	Representation Expenses	0.00	2,252.75	4,000.00	16,000.00	2,252.75	48,000.00
786	Subscription Expenses	510.00	1,470.00	1,003.75	4,015.00	960.00	12,045.00
792	Auditing Services	0.00	0.00	6,666.67	26,666.67	-	80,000.00
799	Other Professional Services	1,000.00	4,700.00	3,800.00	15,200.00	3,700.00	45,600.00
901	Bad Debts	0.00	0.00	3,104.60	12,418.38	-	37,255.15
969	Other Maintenance & Operating Expenses	23,000.00	35,684.25	11,475.00	45,900.00	12,684.25	137,700.00
	TOTAL	30,010.00	64,183.00	34,850.01	139,400.05	34,173.00	418,200.15
	TOTAL MAINT. & OTHER OPERATING EXP:	318,377.89	1,252,433.33	387,076.17	1,548,304.69	934,055.44	4,644,914.08
FINANCIAL EXPENSES:							
971	Bank Charges	70.00	430.00	300.00	1,200.00	360.00	3,600.00
975	Interest Expenses	36,853.56	149,341.39	36,015.58	144,062.32	112,487.83	432,186.96
	TOTAL FINANCIAL EXPENSES	36,923.56	149,771.39	36,315.58	145,262.32	112,847.83	435,786.96
CAPITAL EXPENDITURES:							
	Property, Plant and Equipment	0.00	56,400.00	227,147.90	908,591.60	56,400.00	2,725,774.80
	Sinking Funds (Reserves w/ LWUA)	0.00	500.00	8,078.09	32,312.36	500.00	96,937.07
	TOTAL CAPEX	0.00	56,900.00	235,225.99	940,903.96	56,900.00	2,822,711.87
DEBT REPAYMENTS:							
401	Accounts Payables	0.00	0.00	-	-	-	201,973.75
444	Loans Payables - Domestic	49,670.44	196,754.61	50,508.42	202,033.68	147,084.17	606,101.04
	TOTAL DEBT REPAYMENTS	49,670.44	196,754.61	50,508.42	202,033.68	147,084.17	606,101.04
OTHER DISBURSEMENTS:							
113	fund transfer-leave reserves	0.00	42,751.65	-	-	42,751.65	-
123	Due from Officers & Employees	19,180.00	80,080.00	-	-	60,900.00	-
	TOTAL	19,180.00	122,831.65	-	-	103,651.65	0.00
	TOTAL CASH OUTFLOWS	778,611.00	3,222,362.51	1,135,976.85	4,543,907.41	2,443,751.51	13,631,722.22
	Net Cash Inflow/(Outflow)	284,569.37	568,278.36	-155,931.38	-623,725.52	283,708.99	(1,871,176.55)
	Add: Cash Balance Beginning, March 31, 2015	2,377,268.64	2,093,559.65	1,625,765.51	2,093,559.65	2,093,559.65	2,093,559.65
	CASH BALANCE ENDING, April 30, 2015	2,661,838.01	2,661,838.01	1,469,834.13	1,469,834.13	2,377,268.64	222,383.10
CASH BREAKDOWN:							
	Cash - Collecting Officer	25,711.16				2,377,268.64	1,625,765.51
	Cash In Bank - LCCA	2,441,705.02					
	Cash in Bank - LCSA	104,836.06					
	Cash in Bank - LCSA w/m maint fund	79,585.77					
	Petty Cash fund	10,000.00					
	TOTAL	2,661,838.01					

Prepared by:

GINA FONTANOSA - MARISCAL
Corporate Accounts Analyst

Approved by:

MAX VILORIA BOADO
General Manager

**MONTHLY DATA SHEET
PIKIT WATER DISTRICT
(CCC No. 495)
For the Month Ending April 30, 2015**

1 SERVICE CONNECTION DATA	THIS MO.	Y.T.D.	As of	mar 31			
1.1 Total Services	2,472	28	206	178			
1.2 Total Active	1,758	Reconnected	22	311			
1.3 Total Metered	1,758	Disconnected	15	308			
1.4 Total Billed	1,719	Mkt. Growth	35	209			
1.5 Population Served	10,548	1.7 Customer in Arrears: Number	663	38.57%			
2 PRESENT WATER RATES:	Effective: September 1, 2008			1,723.00			
LWUA Approved? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Date Approved: August 19, 2008			1,723.00			
				1,693.00			
				10,344.00			
	No. of Connections	Minimum Charge	C O M M O D I T Y	C H A R G E			
			11-20	21-30	31-40	41- Above	
Domestic/Government	1,640	237.50	25.45	27.70	30.50	33.85	1,605.00
Comm/Industrial	4	760.00	50.90	55.40	61.00	67.70	4.00
Semi Commercial A	58	415.60	44.50	48.45	53.35	59.20	58.00
Semi Commercial B	19	356.25	38.15	41.55	45.75	50.75	19.00
Semi Commercial C	37	296.85	31.80	34.60	38.10	42.30	37.00
Bulk/Wholesale		712.50	76.35	83.10	91.50	101.55	
3 BILLING AND COLLECTION DATA:							
3.1 BILLINGS (Water Sales)	THIS MONTH (TM)	YEAR TO DATE (YTD)					
a. Current (metered)	837,782.25	3,225,722.48			2,387,940.23		
b. Current (flat rate)							
c. Penalty Charges	28,116.91	110,760.26			82,643.35		
Total	865,899.16	3,336,482.74			2,470,583.58		
3.2 COLLECTIONS (Water Sales)							
a. Current Accounts	502,196.42	1,895,546.21			1,393,349.79		
b. Arrears (Current Years)	369,094.24	1,112,522.99			743,428.75		
c. Arrears (Previous Years)	61,810.42	368,790.24			306,979.82		
Total	933,101.08	3,376,859.44			2,443,758.36		
3.3 Account Receivables (Beginning of the Year)	1,634,624.21						
3.4 ON-TIME PAID, This Month =	(3.2.a) x 100 = 59.94%						
COLLECTION EFFICIENCY =	(3.1.a) + (3.1.b) x 100 = 90.16%				90.16%		
COLLECTION RATIO, YTD =	3.1 Totals x 100 = 67.93%						
4 FINANCIAL DATA:							
4.1 REVENUE	THIS MONTH (TM)	YEAR TO DATE (YTD)					
a. Operating	980,524.16	3,686,787.74			2,706,263.58		
b. Non-operating	10,846.60	43,164.03			32,317.43		
Total	991,370.76	3,729,951.77			2,738,581.01		
4.2 EXPENSES	THIS MONTH (TM)	YEAR TO DATE (YTD)					
a. Salaries and Wages	229,669.00	936,295.00			706,626.00		
b. Pumping Cost (Fuel, oil, electric)	134,219.63	381,677.07			247,457.44		
c. Chemicals (Treatment)	91,700.00	265,279.30			173,579.30		
d. Other O & M Expense	266,641.97	1,120,443.30			853,801.33		
e. Depreciation Expense	127,868.50	509,599.00			381,730.50		
f. Interest Expense	36,853.56	149,341.39			112,487.83		
g. Others							
Total	886,952.66	3,362,635.06			2,475,682.40		
4.3 NET INCOME (LOSS)	104,418.10	367,316.71			262,898.61		
4.4 CASH FLOW REPORT	THIS MONTH (TM)	YEAR TO DATE (YTD)					
a. Receipts	1,063,180.37	3,790,640.87			2,727,460.50		
b. Disbursements	778,611.00	3,222,362.51			2,443,751.51		
c. Net Receipt (Disbursement)	284,569.37	568,278.36			283,708.99		
d. Cash Balance, Beginning	2,377,268.64	2,093,559.65			2,093,559.65		
e. Cash Balance, Ending	2,661,838.01	2,661,838.01			2,377,268.64		
4.5 MISCELLANEOUS FINANCIAL DATA:							
A. Loan Funds (Total)		C. Inventories	864,288.18				
1 Cash On Hand		D. AccountReceivables (Customer)	1,586,541.23				
2 Cash In Bank		E. Customer's Deposit	242,520.00				
B. WD Funds (Total)	4,242,519.75	F. Loans Payable LWUA	6,155,463.52				
1 Cash On Hand	25,711.16	G. Payable to Suppliers and other Creditors	386,512.57				
2 Cash In Bank	2,626,126.85	H. Total Debt Service (LWUA Loan)					
3 Investments		Amount to be Paid	86,524.00				
4 Working Fund	10,000.00	Amount Paid	86,524.00				
5 Reserves	1,580,681.74						
5 WATER PRODUCTION DATA:							
5.1 SOURCE OF SUPPLY	Number	Total Rated Capacity	Basis of Data				
a. Wells	4	83,304.00	m3/mo	Flow Meter			
b. Springs			m3/mo				
c. Surface			m3/mo				
d. Total	4	83,304.00	m3/mo				
5.2 WATER PRODUCTION	This Month	Year to Date	Basis of Data				
a. Pumped	33,114 m3	126,093 m3	Flow Meter		92,979.00		
b. Gravity	m3	m3					
c. Total	33,114 m3	126,093 m3			92,979.00		
5.3 WATER PRODUCTION COST:							
a. Total Power Consumption for Pumping		5.422	kw h				
b. Total Power Cost for Pumping		46,084.63					

c. Other Energy Cost for Pumping	P	88,135.00	
d. Total Pumping Hours (motor drive)		786.58	hrs.
e. Total Pumping Hours (GenSet)		297.83	hrs.
f. Total Gas Chlorine Consumed			kg.
g. Total Powder Chlorine Consumed		201	kg.
h. Total Chlorine Cost	P	96,480.00	
i. Total Cost of Other Chemicals	P		

5.4 ACCOUNTED WATER USE:		This Month	Year To Date	
a. Metered Billed		29,802	114,347	84,545.00
b. Unmetered Billed			-	-
c. Total Billed		29,802	114,347	84,545.00
d. Metered Unbilled		62	199	137.00
e. Unmetered Unbilled			-	-
f. Total Accounted		29,864	114,546	84,682.00
g. Total Metered Produced		33,114	126,093	92,979.00

5.5 WATER USE ASSESSMENT:			
a. Average Monthly Consumption/connection	=		17.34
b. Average Per Capita/day Consumption			0.10
c. Accounted Water =	5.4.f x 100	=	90.19
	5.4.g		
d. Revenue Production Water =	5.4.c x 100	=	90.00
	5.2.c		

6 MISCELLANEOUS DATA:

6.1 Employees					
a. Total	16	Regular	11	Job Order	5
b. No. of Connections/employees					109.88
c. Average monthly salary/employee					14,354.31
6.2 Bacteriological:					
a. Total Samples			2		
b. No. of Negative Results			1		
c. Test Results Submitted to LWUA			yes		
6.3 Chlorination:					
a. Total Samples Taken			-		
b. No. of Samples Meeting Standards			-		
c. No. of Days Full Chlorination			30.00		

6.4 Board of Directors:		This Month	Year To Date	
a. Resolution Approved		5	19	14.00
b. Policies Passed			0	-
c. Directors' Fee Paid		13,800.00	55,200.00	41,400.00
d. Meetings				
1 Held (No.)		2	8	6.00
2 Regular (No.)		2	8	6.00
3 Special (No.)		0	0	-

7 STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOANS A		Loan/Fund	Availments To Date	
Type of Loans/Funds		Committed	Amount	Percentile
a. Early Action				%
b. Interim Improvement				%
c. Comprehensive				%
d. New Service Connection				%
e. BPW Funds				%
f. Total				%

7.2 STATUS OF LOAN PAYMENT TO LWUA:		As of	COLLECTION	
Type of Loans/Funds:		Projected	This Month	YTD
a. Early Action		Collection/Mo.		
b. Interim Improvement				
c. Comprehensive				
d. New Service Connection				
e. Total				

7.3 Other On-Going Projects:		STATUS		
Types		SCHEDULE	FUNDED BY	DONE 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 filled by the Advisor)

8.1 Development Progress Indicator:				
Phase	Earned	Minimum Required	Variance	Age in Months
II				

8.2 Commercial Systems//		Date:
a. CPS I Installed		
b. CPS II Installed		
c. Management Audit		

- d. PR Assistance
- e. Marketing Assistance
- f. Financial Audit
- g. _____

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SUBMITTED BY:

VERIFIED BY:

MAX VILORIA BOADO
General Manager

Date

ARISTEO J. LAO
Mgt. Advisor

Date

NOTED BY:

RECORDED BY:

EDGARDO C. DEMAYO
Dept. Manager, IDS - Mindanao

Date

FMD

Date