

**LEMERY WATER DISTRICT  
CASH FLOW STATEMENT  
FOR THE PERIOD ENDED DECEMBER 31, 2015**

	Current Month	Year to Date
<b>Cash Flows from Operating Activities</b>		
Cash Inflows:		
Collection on Income from Waterworks Systems, Fines & Penalties		66,418.42
Collection of Receivables - Other Business Income		-
Refund from Batelec	63,426.39	687,879.18
Collection of Other Receivables	177,487.97	305,101.73
Fixed Revenue Share		7,880,000.00
LWUA Loan amortization (Prime)	197,086.00	1,880,375.00
Registration Fee (STAWD Meeting)		18,000.00
Collection of Due from Officers and Employees	7,738.56	123,637.84
Interest Income	3,111.81	12,652.52
<b>Total Cash Inflows</b>	<b>448,850.73</b>	<b>10,974,064.69</b>
Cash Outflows:		
Payment of Accounts Payable	267,314.47	4,421,710.33
Salaries and Wages	154,146.00	1,852,317.80
Electricity, Gasoline, Oil and Lubricants Expenses		-
Debt Reserved fund (JSA) - LWUA	-	1,500,000.00
<b>Total Cash Outflows</b>	<b>421,460.47</b>	<b>7,774,028.13</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>27,390.26</b>	<b>3,200,036.56</b>
<b>Cash Flows from Investing Activities</b>		
Cash Outflows:		
Capital Expenditures	-	67,240.00
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>(67,240.00)</b>
<b>Cash Flows from Financing Activities</b>		
Cash Outflows:		
Loan Amortization - LWUA	197,083.00	1,740,027.00
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>(197,083.00)</b>	<b>(1,740,027.00)</b>
<b>NET CASH INCREASE (DECREASE)</b>	<b>(169,692.74)</b>	<b>1,392,769.56</b>
<b>CASH BALANCE, BEGINNING</b>	<b>6,011,928.02</b>	<b>4,449,465.72</b>
<b>CASH BALANCE, ENDING</b>	<b>5,842,235.28</b>	<b>5,842,235.28</b>
Cash on Hand	33.00	
Petty Cash Fund	6,524.03	
Cash in Bank - LCCA-LBP	5,835,678.25	
<b>Total Cash</b>	<b>5,842,235.28</b>	

Prepared by:



**MARIA CECILIA M. MENDOZA**  
Admin Chief C

Approved by:

**ENGR. HYDEE D. RAMIREZ**  
General Manager

**LEMERY WATER DISTRICT  
BALANCE SHEET  
AS OF DECEMBER 31, 2015**

**ASSETS**

**Current Assets**

Cash on Hand		
Cash-Collecting Officers	33.00	
Petty Cash Fund	6,524.03	6,557.03
Cash in Bank - Local Currency		
Cash in Bank-LCCA,		5,835,678.25
Receivables		
Accounts Receivable	1,215,241.65	
Allowance for Doubtful Accounts	<u>1,110,633.71</u>	
Net Cash Realizable Value	104,607.94	
Due from Officers & Employees	-	
Other Receivables	<u>684,489.13</u>	789,097.07
Inventories		
Office Supplies Inventory	7,804.25	
Accountable Forms Inventory	10,880.00	
Gasoline, Oil, & Lubricants Inventory		
Other Supplies Inventory	-	
Spare Parts Inventory	18,762.00	
Construction Materials Inventory		<u>37,446.25</u>
Prepayments		
Prepaid Insurance	-	
Advances to Contractors	-	
Deferred Charges	23,719.01	
Other Prepaid Expenses	<u>-</u>	23,719.01
Other Current Assets		
Guaranty Deposit	3,660,457.57	
Other Current Assets	<u>136,516.95</u>	3,796,974.52
<b>Total Current Assets</b>		<b><u>10,489,472.13</u></b>

**Non-Current Assets**

Property, Plant and Equipment		
Land	-	6,218,873.10
Water Systems & Structures	99,887,692.49	
Less: Accum. Dep.-Water Systems & Structures	<u>32,274,883.73</u>	67,612,808.76
Office Buildings	2,455,651.14	
Less: Accum. Dep.-Office Buildings	<u>2,016,723.48</u>	438,927.66
Office Equipment	1,056,770.00	
Less: Accum. Dep.-Office Equipment	<u>380,644.15</u>	676,125.85
Furnitures & Fixtures	374,170.84	
Less: Accum. Dep.-Furnitures & Fixtures	<u>234,729.01</u>	139,441.83
IT Equipment & Softwares	803,546.82	
Less: Accum. Dep.-IT Equipment & Softwares	<u>599,190.25</u>	204,356.57
Communication Equipment	466,929.10	
Less: Accum. Dep.-Communication Equipment	<u>375,257.19</u>	91,671.91
Construction & Heavy Equipment	559,545.68	
Less: Accum. Dep.-Construction & Heavy Equipment	<u>328,222.70</u>	231,322.98
Motor Vehicles	4,055,489.54	
Less: Accum. Dep.-Motor Vehicles	<u>2,883,398.08</u>	1,172,091.46
Other Property Plant Equipment	26,778.00	
Less: Accum. Dep.-Other Property Plant Equipment	<u>22,199.70</u>	4,578.30
Construction in Progress - Agency Asset		-
<b>Total Property, Plant and Equipment</b>		<b><u>76,790,198.42</u></b>
Other Assets		
Restricted Fund/Cash	2,324,535.23	
Other Assets	<u>961,123.53</u>	3,285,658.76
<b>Total Non-Current Assets</b>		<b><u>80,075,857.18</u></b>

**TOTALS ASSETS**

**90,565,329.31**

**LEMERY WATER DISTRICT  
BALANCE SHEET  
AS OF DECEMBER 31, 2015**

**LIABILITIES AND EQUITY**

**Current Liabilities**

Payable Accounts			
Accounts Payable	10,580.25		
Due from Officers and employees	(0.00)		10,580.25
Inter-Agency Payables			
Due to BIR	29,406.12		
Due to GSIS	48,584.60		
Due to Pag-ibig	8,542.39		
Due to Philhealth	8,835.71		95,368.82
Other Liability Accounts			
Guaranty Deposits Payable	3,094,212.04		
Performance/Bidders/Bail Bonds Payable			
Loans Payable-Domestic (Current Portion)	2,149,712.57		
Other Payables	131,763.96		5,375,688.57
<b>Total Current Liabilities</b>			<b><u>5,481,637.64</u></b>

**Non-Current Liabilities**

Loans Payable-Domestic			<b><u>13,361,037.29</u></b>
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**Total Liabilities**

**18,842,674.93**

**Deferred Credits**

Other Deferred Credits			<b><u>113,813.90</u></b>
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**Equity**

Government Equity			15,432,831.30
Retained Earnings - Other Paid Capital			16,158,929.55
Unappropriated Retained Earnings-Cummulative Income			
Unappropriated Retained Earnings, Beg. Balance	44,232,475.74		
Add (Less): Current Period Net Income (Loss)	(2,613,463.06)		
Prior Years' Adjustment	(14,060,337.89)		27,558,674.79
Appropriated Retained Earnings-Cummulative Income			12,458,404.84
<b>Total Equity</b>			<b><u>71,608,840.48</u></b>

**TOTAL LIABILITIES AND EQUITY**

**90,565,329.31**

Prepared by:

Approved by:

  
**MARIA CECILIA M. MENDOZA**  
Admin Chief C

  
**ENGR. HYDEE DELA LUNA-RAMIREZ**  
General Manager

**LEMERY WATER DISTRICT  
STATEMENT OF INCOME AND EXPENSES  
FOR THE PERIOD ENDED DECEMBER 31, 2015**

	C U R R E N T M O N T H			Y E A R T O D A T E		
	Actual	Budget	Favorable (Unfavorable) Amount Percent	Actual	Budget	Favorable (Unfavorable) Amount Percent
<b>Income from Operations</b>						
Fixed Revenue Share						
Miscellaneous Income (LWUA Loan Amortization)	197,086.00	143,443.00	(556,666.67) -100.00%	7,880,000.00	7,880,000.00	- 0.00%
Miscellaneous Income						
				1,880,375.00	1,721,316.00	159,059.00 9.24%
<b>Gross Income</b>	<b>197,086.00</b>	<b>800,109.67</b>	<b>(603,023.67) -75.37%</b>	<b>9,760,375.00</b>	<b>9,601,316.00</b>	<b>159,059.00 1.66%</b>
<b>Less: Expenses</b>						
Personal Services (Schedule I)	239,253.13	255,815.52	16,562.39 6.47%	3,195,223.19	3,069,786.24	(125,436.95) -4.09%
Maintenance & Operating Expenses (Sch. I)	696,131.01	246,684.48	(449,446.53) -182.19%	8,903,275.11	2,960,213.76	(5,943,061.35) -200.76%
Financial Expenses (Schedule I)	22,717.00		(22,717.00)	318,572.00		(318,572.00)
<b>Total Expenses</b>	<b>958,101.14</b>	<b>502,500.00</b>	<b>(455,601.14) -90.67%</b>	<b>12,417,070.30</b>	<b>6,030,000.00</b>	<b>(6,387,070.30) -105.92%</b>
<b>Add (Deduct): Other Income (Expenses)</b>						
Interest Income				43,232.24		
Miscellaneous Income	13,283.30					
Gain (Loss) on Sale of Disposed Assets						
<b>Net Other Income (Expenses)</b>	<b>13,283.30</b>	<b>-</b>	<b>-</b>	<b>43,232.24</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>(747,731.84)</b>	<b>297,609.67</b>	<b>(147,422.53) 0.15</b>	<b>(2,613,463.06)</b>	<b>3,571,316.00</b>	<b>6,546,129.30 183.30%</b>

Prepared by:

Approved by:

  
MARIA CECILIA M. MENDOZA  
Admin Chief C

  
ENGR. HYDEE DELA LUNA-RAMIREZ  
General Manager

ACCOUNT NAME	YEAR TO DATE				TOTAL
	LEWAD		DEPRECIATION		
	CODE	AMOUNT	CODE	AMOUNT	
<b>PERSONAL SERVICES:</b>					
Salaries and Wages- Regular	701	1,848,669.80			1,848,669.80
Salaries and Wages- Casual	705	-			-
Salaries and Wages-Contractual		-			-
Personnel Economic Relief Allowance (PERA)	711	120,000.00			120,000.00
Additional Compensation (ADCOM)		-			-
Representation Allowance (RA)	713	102,000.00			102,000.00
Transportation Allowance (TA)	714	102,000.00			102,000.00
Clothing/Uniform Allowance	715	25,000.00			25,000.00
Productivity Incentive Allowance	717	-			-
Other Bonuses and Allowances	719	280,146.00			280,146.00
Honoraria	720	-			-
Longevity Pay	722	-			-
Overtime and Night Pay	723	48,215.92			48,215.92
Cash Gift	724	25,000.00			25,000.00
Year- End Bonus	725	154,146.00			154,146.00
Life and Retirement Insurance Contributions	731	221,840.38			221,840.38
PAG-IBIG Contributions	732	36,973.40			36,973.40
PHILHEALTH Contributions	733	18,662.50			18,662.50
ECC Contributions	734	6,000.00			6,000.00
Terminal Leave Benefits	742	-			-
Other Personnel Benefits	749	206,569.19			206,569.19
<b>TOTAL PERSONAL SERVICES</b>		<b>3,195,223.19</b>		<b>-</b>	<b>3,195,223.19</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</b>					
Travelling Expenses- Local	751	260,369.91			260,369.91
Travelling Expenses- Foreign	752	170,919.80			170,919.80
Training Expenses	753	455,890.80			455,890.80
Office Supplies Expenses	755	44,723.85			44,723.85
Accountable Forms Expenses	756	1,720.00			1,720.00
Gasoline, Oil and Lubricants Expenses (SV)	761	158,448.63			158,448.63
Other Supplies Expense (Miscellaneous)	765	23,320.39			23,320.39
Postage and Deliveries	771	870.00			870.00
Telephone Expenses- Landline	772	13,258.24			13,258.24
Telephone Expenses- Mobile	773	240,000.00			240,000.00
Internet Expenses	774	20,575.56			20,575.56
Membership Dues and Contributions to Org.	778	57,082.00			57,082.00
Advertising Expenses	780	24,000.00			24,000.00
Printing and Binding Expenses	781	2,707.51			2,707.51
Representation Expenses	783	119,969.09			119,969.09
Legal Services	791	62,300.00			62,300.00
Auditing Services		-			-
Consultancy Services		-			-
Other Professional Services	799	1,500.00			1,500.00
Board Member Allowances and Other Benefits	800	432,915.00			432,915.00
Repairs and Maintenance- Office Equipment		4,261.00			4,261.00
Repairs and Maintenance- Furniture and Fixtures		-			-
Repairs and Maintenance- IT Equipment and Software	823	13,650.00			13,650.00
Repairs and Maintenance-Communication Equipment		-			-
Repairs and Maintenance-Motor Vehicles	841	69,999.15			69,999.15
Repairs and Maintenance-Other Property, Plant & Equip.		-			-
Subsidy to NGOs/Pos		-			-
Donations		-			-
Extraordinary Items		-			-
Taxes, Duties and Licenses	891	72,786.42			72,786.42
Fidelity Bond Premiums	892	7,750.00			7,750.00
Insurance Expenses	893	11,854.53			11,854.53
Bad Debts Expenses		-	901	-	-
Depreciation-Water Systems & Structures		-	D-908	3,929,229.03	3,929,229.03
Depreciation- Office Buildings		-	D-911	112,165.77	112,165.77
Depreciation- Office Equipment		-	D-921	60,263.50	60,263.50
Depreciation- Furniture and Fixtures		-	D-922	42,571.88	42,571.88
Depreciation- IT Equipment		-	D-923	54,708.06	54,708.06
Depreciation- Communication Equipment		-	D-929	12,375.52	12,375.52
Depreciation- Construction & Heavy Equipment		-	D-930	36,537.60	36,537.60
Depreciation- Motor Vehicles		-	D-941	238,436.06	238,436.06
Depreciation- Other Property Plant and Equipment		-	D-950	2,373.20	2,373.20
Loss of Assets		-	961	-	-
Other Maintenance & Operating Expenses	969	355,237.76			355,237.76
Loss on Retirement of Assets		-	970	1,788,504.85	1,788,504.85
<b>TOTAL MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>		<b>2,626,109.64</b>		<b>6,277,165.47</b>	<b>8,903,275.11</b>
<b>FINANCIAL EXPENSES:</b>					
Bank Charges					-
Documentary Stamps Expenses					-
Interest Expenses	975	318,572.00			318,572.00
Other Financial Charges					-
<b>TOTAL FINANCIAL EXPENSES</b>		<b>318,572.00</b>		<b>-</b>	<b>318,572.00</b>
<b>TOTAL EXPENSES</b>		<b>894,907.35</b>		<b>6,277,165.47</b>	<b>12,417,070.30</b>



4.4 CASH FLOW REPORT

	THIS MONTH	YTD
A. Receipts	448,850.73	10,976,064.69
B. Disbursements	618,543.47	9,583,295.13
C. Net Receipts(Disbursements)	(169,692.74)	1,392,769.56
D. Cash Balance, beginning	6,011,928.02	4,449,465.72
E. Cash Balance, ending	<b>5,842,235.28</b>	<b>5,842,235.28</b>

4.5 MISCELLANEOUS FINANCIAL DATA

A. Loan/Grant Funds		C. Inventories	37,446.25
1. Cash on Hand		D. Accounts Rec.	
2. Cash in Bank	821,466.47	Customer (NET)	104,607.94
B. WD Funds		E. Customer's Deposit	3,094,212.04
1. Cash on Hand	6,557.03	F. Loans Payable LWUA	15,510,749.86
2. Cash in Bank	5,835,678.25	G. Payable to suppliers	
3. Investments		& other credits	351,526.93
4. Working Fund	-		
5. Reserves	1,503,068.76		

5.1 SOURCE OF SUPPLY

WELLS:	NUMBER	TOTAL RATED CAPACITY	BASIS OF DATA
Cahilan	1	788 GPM	Pump Test
Taal	1	40 GPM	-do-
Dayapan	1	24 GPM	-do-
Mahayahay	1	64 GPM	-do-
Ayao-lyao	1	44 GPM	-do-
Gulod	1	30 GPM	-do-
San Isidro Ibaba - A	1	213 GPM	-do-
San Isidro Ibaba - B	1	671 GPM	-do-
San Isidro Ibaba - C	1	119 GPM	-do-
San Isidro Ibaba - D	1	15 GPM	-do-
Payapa Ilaya	1	0 GPM	-do-
Payapa Arandates	1	95 GPM	-do-
Payapa Ibaba	1	45 GPM	-do-
Dita	1	28 GPM	-do-
<b>TOTALS</b>	<b>14</b>		

5.2 WATER PRODUCTION

PUMPED:	THIS MONTH (M3)	YTD (M3)	METHOD OF MEASUREMENT
Taal	5,360.0	73,233.0	Volumetric (Flowmeter)
Cahilan	98,401.0	1,374,204.0	Volumetric (Flowmeter)
Dayapan	1,928.0	36,137.0	Volumetric (Flowmeter)
Mahayahay	9,076.0	112,641.0	Volumetric (Flowmeter)
Ayao-lyao	3,978.0	53,914.0	Volumetric (Flowmeter)
Gulod	3,892.0	50,842.0	Volumetric (Flowmeter)
San Isidro Ibaba - A	68,050.0	610,900.0	Volumetric (Flowmeter)
San Isidro Ibaba - B	102,360.0	1,291,230.0	Volumetric (Flowmeter)
San Isidro Ibaba - C	19,380.0	174,260.0	Volumetric (Flowmeter)
San Isidro Ibaba - D	430.0	4,859.0	Volumetric (Flowmeter)
Payapa Ilaya - Arandates	8,397.0	17,018.0	Volumetric (Flowmeter)
Payapa Ilaya-B	-	31,883.0	Volumetric (Flowmeter)
Payapa Ibaba	3,793.0	44,941.0	Volumetric (Flowmeter)
Dita	1,561.0	20,396.0	Volumetric (Flowmeter)
<b>TOTALS</b>	<b>326,606.0</b>	<b>3,896,458.0</b>	

5.3 SOURCE, PUMPING & WATER TREATMENT DATA

A. Total power consumption for pumping	146,811 kwh
B. Total power cost for pumping	969,407.45
C. Other Energy Cost for pumping	77,344.00
D. Total Pumping Hours (Gen set - pumping stations)	
E. Total Chlorine consumption	1,450 liquid
F. Total chlorine cost	33,350.00
G. Total cost of other chemicals	

5.4 ACCOUNTED WATER USE (in m3)

THIS MONTH

YEAR TO DATE

A. Metered Billed	205,911	2,344,776
B. Unmetered Billed		
C. Total Billed (5.4.a + 5.4.b.)	<u>205,911</u>	<u>2,344,776</u>
D. Metered Unbilled		
E. Unmetered Unbilled	19,185	243,481
F. Total Accounted (5.4.c+5.4.d+5.4.e)	<u><u>225,096</u></u>	<u><u>2,588,257</u></u>

6

A. Average monthly consumption/connection	21.96	m3	
B. Average per capita/day consumption	0.73	m3	
C. Accounted water (5.4f/5.2.c x 100)	68.92	%	100.00
D. Revenue producing water (5.4c/5.2c x 100)	63.05	%	100.00

6.1 EMPLOYEES

A. Permanent	5
B. Temporary	0
B. Casual	0
C. Contractual	0
Total	<u><u>5</u></u>

C. No. of connections/employee	1875
D. Average monthly salary/employee	30,829.20

6.2 BACTERIOLOGICAL

A. Total samples taken	25
B. No. of negative results	25
C. Test results submitted to LWUA	25

6.3 CHLORINATION

A. Total samples taken	39
B. Total of samples meeting standards	39
C. No. of days full chlorination	

6.4 BOARD OF DIRECTORS

THIS MONTH

YEAR TO DATE

A. Resolution approved	5	33
B. Policies passed		
C. Director's Fee paid	34,545.00	443,940.00
D. Meetings:		
1. Held (No.)	3	36.00
2. Regular (No.)	1	12.00
3. Special (No.)	2	24.00

Submitted by:

Verified by:

  
**ENGR. HYDEE DELA LUNA - RAMIREZ**  
 General Manager

**MS. RUBY QUINTIO**  
 Management Advisor

\_\_\_\_\_  
 DATE

Noted by:

Recorded by:

\_\_\_\_\_  
 Area Manager

\_\_\_\_\_  
 Date

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 Date