

SAGAY WATER DISTRICT
BALANCE SHEET
As of January 2018


	YEAR TO DATE		Increase (Decrease)			
	Actual	This Month	This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer	156,517.22	0.60%	133,863.25	0.81%	22,653.97	16.92%
Working fund	10,000.00	0.04%	10,000.00	0.06%	0.00	0.00%
Payroll Fund		0.00%	-	0.00%	0.00	
Cash in Bank-Local Currency Current Acct.	18,530,572.90	63.13%	8,631,518.88	40.07%	9,899,054.02	149.27%
Cash in Bank-Local Currency Savings Acct. (RF)	1,535,363.43	5.86%	1,653,920.27	9.99%	-118,556.84	-7.17%
Cash in Bank-Local Currency Savings Acct. (LWUA)		0.00%	-	0.00%	0.00	
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	97,368.10	0.37%	328,900.09	1.99%	-231,531.99	-70.40%
Cash in Bank-Local Currency Time Deposit		0.00%	-	0.00%	0.00	
Cash in Bank-HYSA	7,857,184.89	30.00%	7,793,041.25	47.08%	64,143.64	0.82%
Total	<u>28,187,006.54</u>	<u>100.00%</u>	<u>18,551,243.74</u>	<u>100.00%</u>	<u>9,635,762.80</u>	<u>58.22%</u>
Receivable Accounts						
Accounts Receivable	3,098,339.30	109.25%	3,234,389.79	113.24%	-136,050.49	-4.21%
Other receivable	488,015.17	16.50%	302,748.50	10.60%	185,266.67	54.59%
Installment Sales Receivable	29,562.00	1.04%	29,500.00	1.03%	62.00	0.21%
Allowance for Doubtful Accounts	(759,842.37)	-26.79%	(710,412.91)	-24.87%	-49,429.46	6.96%
Total	<u>2,838,074.10</u>	<u>100.00%</u>	<u>2,856,225.38</u>	<u>100.00%</u>	<u>-20,151.28</u>	<u>-0.71%</u>
Other Receivables						
Advances to Officers & Employee	-	0.00%	-	0.00%	-	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Inventories						
Other Inventories-Meter	35,775.00	3.40%	59,400.00	5.12%	(23,625.00)	-39.77%
-Service Conn.	70,802.80	6.74%	83,868.79	7.23%	(13,065.99)	-15.58%
-Trans. & Dist. Mains	856,893.60	81.55%	830,658.68	71.59%	26,234.92	3.16%
Construction Materials Inventory		0.00%	-	0.00%	-	
Maint. Supply Inv.		0.00%	-	0.00%	-	
Office Supplies Inv.	87,235.97	8.30%	113,611.08	9.79%	(26,375.11)	-23.22%
Chemicals & Filtering Supply Inv.	-	0.00%	72,800.00	6.27%	(72,800.00)	-100.00%
Total	<u>1,050,707.47</u>	<u>100.00%</u>	<u>1,160,338.55</u>	<u>100.00%</u>	<u>(109,631.08)</u>	<u>-9.45%</u>

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	50,183.52	41.17%	49,916.72	40.97%	266.80	0.53%
Guarranty Deposit	71,548.14	58.69%	71,548.14	58.73%	-	0.00%
Deferred Charges	172.47	0.14%	360.59	0.30%	(188.12)	-52.17%
total	121,904.13	100.00%	121,825.45	100.00%	78.68	0.06%
TOTAL CURRENT ASSETS	30,195,692.24		20,689,633.12		9,506,059.12	45.95%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,011,390.94	8.36%	5,011,390.94	8.65%	-	0.00%
Accumulated Depreciation-Office Bldg.	(818,663.57)	-1.37%	(895,323.78)	-1.20%	(123,369.79)	17.74%
Plant-(UPIS)	87,455,252.53	145.88%	82,200,347.64	141.87%	5,254,904.89	6.39%
Accumulated Depreciation-Plant	(31,728,279.49)	-52.92%	(28,577,531.27)	-49.32%	(3,150,748.22)	11.03%
CWIP-(Bldg.& other Structure))	40,000.00	0.07%	-	-	40,000.00	#DIV/0!
CWIP-(Plant))	-	0.00%	-	-	-	#DIV/0!
Total	59,959,870.41	100.00%	57,938,883.53	100.00%	2,020,786.88	3.49%
Equipment and Machinery						
Office Equipment	3,224,880.23	21.68%	2,656,134.84	16.75%	568,745.39	21.41%
Accumulated Depreciation-Office Equipt.	(2,107,358.30)	-14.16%	(1,845,761.79)	-13.03%	(261,596.51)	14.17%
Land Transportation	2,907,858.33	19.54%	2,792,110.33	19.71%	115,748.00	4.15%
Accumulated Depreciation-Land Transport Equipt.	(1,442,348.46)	-9.69%	(1,256,278.94)	-8.87%	(186,069.52)	14.81%
Other Machinery and Equipt.	18,463,511.40	124.10%	16,595,903.40	117.18%	1,867,608.00	11.25%
Accumulated Depreciation-Other Machinery	(6,168,567.09)	-41.46%	(4,777,273.35)	-33.73%	(1,391,293.74)	29.12%
Total	14,877,978.11	100.00%	14,184,834.49	100.00%	713,141.62	5.03%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	75,016,974.37		72,283,045.67		6,774,597.15	9.37%
TOTAL ASSETS AND OTHER DEBITS	105,212,666.61		92,972,678.99		8,850,048.25	9.52%

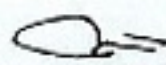
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	153,272.93	100.00%	138,426.98	99.86%	14,845.95	10.72%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	#DIV/0!
Insurance Premium Payable	-	0.00%	200	0.14%	(200.00)	(1.00)
Total	153,272.93	100.00%	138,626.98	100.00%	14,645.95	10.57%
Inter-Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	191,771.95	26.14%	189,496.77	100.00%	2,275.18	1.20%
Insurance Premium (GSIS)	541,834.92	73.85%	-	0.00%	541,834.92	
Due to Officers & Employee	-	0%	-	0.00%	-	
Contractor's Security Deposit	-	0%	-	0.00%	-	
Due to Philhealth	-	0%	-	0.00%	-	
ECC	-	0%	-	0.00%	-	
Pagibig	119.43	0.02%	-	0.00%	119.43	
Total	733,726.30	100.00%	189,496.77	100.00%	544,229.53	287.20%
Other Payable						
Accrued light & Power	-	0%	-	0%	-	0%
Guarranty deposit	949,884.68	100.00%	939,884.68	100.00%	10,000.00	1%
Loan Payable LBP	-	0.00%	-	0.00%	-	0%
Loan Payable RBSI	-	0.00%	-	0.00%	-	0%
Total	949,884.68	100%	939,884.68	100.00%	10,000.00	1%
Loan /Lease Payable						
Current Portion on long term Debts	-	0%	66,227.61	100.00%	(66,227.61)	-100.00%
Total	-	0%	66,227.61	100.00%	(66,227.61)	-100.00%
TOTAL CURRENT LIABILITIES	1,836,883.91		1,334,236.04		502,647.87	37.67%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		0%	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL NON-CURRENT LIABILITIES	-	0%	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL LIABILITIES	1,836,883.91		1,989,622.53		(152,738.62)	-7.65%
DEFERRED CREDITS						
Other deferred credits	400.00	100%	400.00	100.00%	-	0.00%
Accrued Interest	-	0%	-	0.00%	-	0.00%
Total deferred Credits	400.00	100%	400.00	100.00%	-	0.00%
EQUITY						
Government Equity	1,226,615.64	1.19%	1,226,615.64	1.35%	-	0.00%
Pension and Benefit Reserve	1,434,619.62	1.38%	1,621,157.37	1.78%	(186,537.75)	-12%
Retained Earnings	100,728,065.36	97.44%	88,145,650.31	96.88%	12,582,415.05	14.27%
Prior Period Adjustment	(13,917.92)	-0.01%	(10,766.66)	-0.01%	(3,151.05)	29.27%
Total Equity	103,375,382.70	100%	90,982,656.46	100.00%	12,392,726.24	13.62%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	105,212,666.61		92,972,678.99		12,239,987.62	13.17%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of February 2016

	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer	270,968.26	1.02%	134,657.06	0.77%	136,331.20	101.24%
Working fund	10,000.00	0.04%	10,000.00	0.06%	0.00	-
Payroll Fund		0.00%	0.00	0.00%	0.00	-
Cash in Bank-Local Currency Current Acct.	16,238,641.03	61.24%	7,459,722.90	42.76%	8,778,918.13	117.68%
Cash in Bank-Local Currency Savings Acct. (RF)	1,535,303.43	5.79%	1,678,920.27	9.62%	-143,556.84	-8.55%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	183,420.48	0.69%	363,254.45	0.00%	-179,833.97	0.00%
Cash in Bank-JSA	415,000.00	14.05%	0.00	0.00%	415,000.00	0.00%
Cash in Bank-HYSA	7,862,423.02	29.66%	7,798,409.79	44.70%	64,013.23	0.62%
Total	<u>26,515,836.22</u>	<u>112.49%</u>	<u>17,444,964.47</u>	<u>97.92%</u>	<u>9,070,871.75</u>	<u>52.00%</u>
Receivable Accounts						
Accounts Receivable	3,199,487.38	108.34%	3,231,254.49	110.34%	-31,767.11	-0.98%
Other receivable	483,992.67	16.39%	376,917.10	12.67%	107,075.57	28.41%
Installment Sales Receivable	29,562.00	1.00%	30,684.00	1.05%	(1,122.00)	-3.66%
Allowance for Doubtful Accounts	-759,842.37	-25.73%	-710,412.91	-24.26%	(49,429.46)	6.96%
Total	<u>2,953,199.68</u>	<u>100.00%</u>	<u>2,928,442.68</u>	<u>100.00%</u>	<u>24,757.00</u>	<u>0.85%</u>
Other Receivables						
Advances to Officers & Employee	-	#DIV/0!	-	0.00%	-	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Inventories						
Other Inventories-Meter	197,230.00	10.97%	162,000.00	12.71%	35,230.00	21.75%
-Service Conn.	60,586.95	3.37%	150,168.85	11.79%	(89,581.90)	-59.65%
-Trans. & Dist. Mains	1,422,823.05	79.14%	834,164.08	65.47%	588,658.97	70.57%
Construction Materials Inventory		0.00%	-	0.00%	-	0.00%
Office Supplies Inv.	91,263.47	5.08%	105,420.00	8.27%	(14,136.53)	-13.41%
Chemicals & Filtering Supply Inv.	26,000.00	1.45%	22,400.00	1.76%	3,600.00	16.07%
Total	<u>1,797,923.47</u>	<u>100.00%</u>	<u>1,274,152.93</u>	<u>100.00%</u>	<u>523,770.54</u>	<u>41.11%</u>

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	45,584.60	38.81%	62,142.12	48.39%	(16,557.52)	-26.64%
Guarranty Deposit	71,548.14	60.91%	71,548.14	53.41%	-	0.00%
Deferred Charges	335.85	0.29%	278.16	0.21%	57.69	20.74%
total	117,468.59	100.00%	133,968.42	100.00%	(16,499.83)	-12.32%
TOTAL CURRENT ASSETS	31,384,427.96		21,781,528.50		9,602,899.46	44.09%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,011,390.94	8.22%	5,011,390.94	8.85%	-	0.00%
Accumulated Depreciation-Office Bldg.	(828,974.39)	-1.36%	(705,604.60)	-1.22%	(123,369.79)	17.48%
Plant-(UPIS)	88,648,917.88	145.39%	82,475,732.78	142.34%	6,173,185.10	7.48%
Accumulated Depreciation-Plant	(32,005,984.38)	-52.49%	(28,838,030.74)	-49.77%	(3,167,953.64)	10.99%
CWIP-(Bldg. & other Structure))	70,000.00	0.11%	-	0.00%	70,000.00	#DIV/0!
CWIP-(Plant))	78,000.00	0.13%	-	-	78,000.00	#DIV/0!
Total	60,973,350.05	100.00%	57,943,488.38	100.00%	3,029,861.67	5.23%
Equipment and Machinery						
Office Equipment	3,291,490.23	22.26%	3,022,034.84	20.97%	269,455.39	8.92%
Accumulated Depreciation-Office Equipt.	(2,131,189.94)	-14.42%	(1,861,619.75)	-12.92%	(269,570.19)	14.48%
Land Transportation	2,907,858.33	19.67%	2,808,136.33	19.49%	99,722.00	3.55%
Accumulated Depreciation-Land Transport Equipt.	(1,458,176.79)	-9.88%	(1,271,760.19)	-8.83%	(186,416.60)	14.66%
Other Machinery and Equipt.	18,478,011.40	124.99%	16,565,903.40	115.17%	1,882,108.00	11.34%
Accumulated Depreciation-Other Machinery .	(6,304,295.60)	-42.64%	(4,883,369.81)	-33.89%	(1,420,925.79)	29.10%
Total	14,783,697.53	100.00%	14,409,324.52	100.00%	374,372.81	2.60%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	75,936,375.53		72,532,141.05		3,404,234.48	4.69%
TOTAL ASSETS AND OTHER DEBITS	107,320,803.49		94,313,669.55		13,007,133.94	13.79%

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	364,353.69	100.00%	266,504.72	41.60%	95,848.97	35.70%
Pension & Retirement Benefits Payable		0.00%	-	0.00%	-	0.00%
Insurance Premium Payable		0	376,977.06	0.00%	0	0
Total	<u>364,353.69</u>	<u>100.00%</u>	<u>645,481.78</u>	<u>41.60%</u>	<u>(281,128.09)</u>	<u>-43.55%</u>
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	271,106.03	33.34%	204,681.11	99.36%	66,424.92	32.45%
Insurance Premium (GSIS)	542,117.06	66.67%	-	0.00%	542,117.06	#DIV/0!
Due to Officers & Employee		0%	-	0.00	-	#DIV/0!
Contractor's Security Deposit		0%	-	0.00	-	0.00%
Due to Philhealth			-	0.00%	-	0.00%
ECC			1,319.95	0.64%	(1,319.95)	0.00%
Pagibig	(110.52)	-0.01%		0.00%	(110.52)	0.00%
Total	<u>813,112.57</u>	<u>100.00%</u>	<u>206,001.06</u>	<u>100.00%</u>	<u>607,111.51</u>	<u>294.71%</u>
Other Payable						
Accrued light & Power		0%	-		-	#DIV/0!
Guarranty deposit	949,884.68	100.00%	939,884.68	100.00%	10,000.00	1%
Loan Payable RBSI		0.00%		0.00%	-	0%
Total	<u>949,884.68</u>	<u>100%</u>	<u>939,884.68</u>	<u>100.00%</u>	<u>10,000.00</u>	<u>1%</u>
Loan /Lease Payable						
Current Portion on long term Debts		#DIV/0!	60,465.73	100.00%	(60,465.73)	-100.00%
Total	<u>-</u>	<u>#DIV/0!</u>	<u>60,465.73</u>	<u>100.00%</u>	<u>(60,465.73)</u>	<u>-100.00%</u>
TOTAL CURRENT LIABILITIES	<u>2,127,350.94</u>	<u>#DIV/0!</u>	<u>1,851,833.25</u>		<u>275,517.69</u>	<u>14.88%</u>

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL LIABILITIES	2,127,350.94		2,507,219.74		(379,868.80)	-15.15%
DEFERRED CREDITS						
Other deferred credits	400.00	100%	400.00	100.00%	-	0.00%
Accrued interest					-	#DIV/0!
Total deferred Credits	400.00	100%	400.00	100.00%	-	0.00%
EQUITY						
Government Equity	1,226,615.64	1.17%	1,226,615.64	1.34%	208,003.98	16.96%
Pension and Benefit Reserve	1,434,619.62	1.36%	1,646,167.37	1.79%	(211,537.75)	-12.85%
Retained Earnings	102,545,735.21	97.48%	89,148,225.77	97.10%	13,397,509.44	15.03%
Prior Period Adjustment	(13,917.92)	0	(214,948.97)	-0.23%	201,031.05	-93.53%
Total Equity	105,193,052.55	100%	91,806,049.81	100.00%	13,387,002.74	14.58%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	107,320,803.49	100%	94,313,669.55	100.00%	13,007,133.94	13.79%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of March 2016

	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer	130,098.01	0.46%	125,305.53	0.66%	4,792.48	3.82%
Working fund	10,000.00	0.04%	10,000.00	0.05%	0.00	-
Payroll Fund		0.00%		0.00%	0.00	-
Cash in Bank-Local Currency Current Acct.	18,015,778.50	64.25%	9,003,187.12	47.13%	9,012,589.38	100.10%
Cash in Bank-Local Currency Savings Acct. (RF)	1,536,136.17	5.48%	1,704,748.75	8.92%	-168,612.59	-9.80%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	86,641.75	0.24%	457,802.35	0.00%	-391,161.10	0.00%
Cash in Bank- JSA	415,096.03	1.60%		0.00%	415,096.83	0.00%
Cash in Bank-HYSA	7,867,839.36	28.06%	7,803,608.73	40.85%	64,230.63	0.82%
Total	<u>28,041,588.62</u>	<u>114.52%</u>	<u>19,104,052.99</u>	<u>97.60%</u>	<u>8,936,935.63</u>	<u>46.78%</u>
Receivable Accounts						
Accounts Receivable	2,800,127.61	107.94%	3,115,402.16	110.48%	-315,364.55	-10.12%
Other receivable	524,372.67	20.21%	384,952.58	13.65%	139,420.09	36.22%
Installment Sales Receivable	29,562.00	1.14%	29,845.00	1.06%	(283.00)	-0.95%
Allowance for Doubtful Accounts	-759,642.37	-29.29%	-710,412.91	-25.19%	(40,429.46)	6.96%
Total	<u>2,594,219.91</u>	<u>100.00%</u>	<u>2,819,878.63</u>	<u>100.00%</u>	<u>-225,656.92</u>	<u>-8.00%</u>
Other Receivables						
Advances to Officers & Employee	-	#DIV/0!	-	0.00%	-	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Inventories						
Other Inventories-Meter	113,285.00	7.88%	72,000.00	4.66%	41,285.00	57.34%
-Service Conn.	103,874.30	7.23%	101,639.61	6.59%	2,234.69	2.20%
-Trans. & Dist. Mains	1,000,824.08	69.65%	1,204,914.48	78.07%	(204,089.80)	-16.94%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Office Supplies Inv.	150,316.33	10.46%	86,466.31	5.50%	63,851.07	73.85%
Chemicals & Filtering Supply Inv.	68,720.00	4.78%	78,400.00	5.08%	(9,680.00)	-12.35%
Total	<u>1,437,020.36</u>	<u>100.00%</u>	<u>1,543,419.40</u>	<u>100.00%</u>	<u>(106,399.04)</u>	<u>-6.89%</u>

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	57,664.81	44.51%	57,548.68	44.45%	116.13	0.20%
Guarranty Deposit	71,548.14	55.23%	71,548.14	55.26%	-	0.00%
Deferred Charges	337.33	0.26%	371.87	0.29%	(34.54)	-9.28%
total	129,550.28	100.00%	129,468.69	100.00%	81.59	0.06%
TOTAL CURRENT ASSETS	32,202,379.17		23,597,417.91		8,604,961.26	36.47%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,011,390.94	8.14%	5,011,390.94	8.67%	-	0.00%
Accumulated Depreciation-Office Bldg.	(839,255.21)	-1.36%	(715,895.42)	-1.24%	(123,369.79)	17.23%
Plant-(UPIS)	89,569,525.53	145.56%	82,613,448.02	142.91%	6,956,077.51	8.42%
Accumulated Depreciation-Plant	(32,275,478.21)	-52.45%	(29,099,129.39)	-50.34%	(3,176,348.82)	10.92%
CWIP-(Bldg. & other Structure))	70,000.00	0.11%		0.00%	70,000.00	#DIV/0!
CWIP-(Plant))		0.00%				#DIV/0!
Total	61,535,183.05	100.00%	57,809,824.15	100.00%	3,725,358.90	6.44%
Equipment and Machinery						
Office Equipment	3,308,160.23	22.43%	3,055,859.84	21.32%	252,300.39	8.26%
Accumulated Depreciation-Office Equipt.	(2,155,988.78)	-14.61%	(1,882,966.21)	-13.14%	(273,022.57)	14.50%
Land Transportation	3,017,457.13	20.45%	2,808,136.33	19.56%	209,320.80	7.45%
Accumulated Depreciation-Land Transport Equipt.	(1,473,341.37)	-9.99%	(1,287,387.88)	-8.98%	(185,953.49)	14.44%
Other Machinery and Equipt.	16,483,611.40	125.30%	16,629,603.40	116.02%	1,854,008.00	11.15%
Accumulated Depreciation-Other Machinery .	(6,427,852.28)	-43.57%	(4,989,406.27)	-34.81%	(1,438,386.01)	28.83%
Total	14,752,046.33	100.00%	14,333,779.21	100.00%	418,267.12	2.92%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	78,466,557.23		72,322,931.21		4,143,626.02	5.73%
TOTAL ASSETS AND OTHER DEBITS	103,668,936.40		95,920,349.12		12,748,587.28	13.29%

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	307,311.72	100.00%	493,098.99	100.00%	(185,787.27)	-37.68%
Pension & Retirement Benefits Payable		0.00%		0.00%	-	0.00%
Insurance Premium Payable		0		0.00%	0	0
Total	<u>307,311.72</u>	<u>100.00%</u>	<u>493,098.99</u>	<u>100.00%</u>	<u>(185,787.27)</u>	<u>-37.68%</u>
Inter-Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	234,404.07	30.19%	187,071.22	33.13%	47,332.85	25.30%
Insurance Premium (GSIS)	542,117.36	69.81%	377,414.98	66.83%	164,702.38	43.64%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth				0.00%	-	0.00%
ECC				0.00%	-	0.00%
Pagibig				0.00%	-	0.00%
Total	<u>776,521.43</u>	<u>100.00%</u>	<u>564,738.47</u>	<u>100.00%</u>	<u>211,782.96</u>	<u>37.50%</u>
Other Payable						
Accrued light & Power	-	0%	-		-	#DIV/0!
Guarranty deposit	949,884.68	99.79%	939,884.68	100.00%	10,000.00	1%
Loan Payable LBP	2,000.00	0.21%		0.00%	2,000.00	0%
Total	<u>951,884.68</u>	<u>100%</u>	<u>939,884.68</u>	<u>100.00%</u>	<u>12,000.00</u>	<u>1%</u>
Loan /Lease Payable						
Current Portion on long term Debts		#DIV/0!				
Total	-	#DIV/0!	54,653.44	100.00%	(54,653.44)	-100.00%
TOTAL CURRENT LIABILITIES	<u>2,035,717.83</u>	<u>#DIV/0!</u>	<u>2,052,375.58</u>	<u>100.00%</u>	<u>(16,657.75)</u>	<u>-0.81%</u>


NON CURRENT LIABILITIES
 Loans Payable
 TOTAL NON-CURRENT LIABILITIES
 TOTAL LIABILITIES

 DEFERRED CREDITS
 Other deferred credits
 Accrued interest
 Total deferred Credits

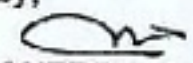
 EQUITY
 Government Equity
 Pension and Benefit Reserve
 Retained Earnings
 Prior Period Adjustment
 Total Equity
 TOTAL LIABILITIES, EQUITY AND OTHER
 CREDIT ACCOUNTS

Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
Amount	% to Total	Amount	% to Total	Amount	% to Total
	#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
-	#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
2,035,717.83		2,707,762.07		(672,044.24)	-24.82%
300.00	100%	400.00	100.00%	(100.00)	-25.00%
300.00	100%	400.00	100.00%	-	#DIV/0!
				(100.00)	-25.00%
1,226,615.64	1.15%	1,226,615.64	1.32%	183,003.98	14.92%
1,409,619.62	1.32%	1,671,157.37	1.79%	(261,537.75)	-15.65%
104,010,601.23	97.54%	90,529,363.01	97.12%	13,481,238.22	14.89%
(13,917.92)	0	(214,948.97)	-0.23%	201,031.05	-93.53%
106,632,918.57	100%	93,212,187.05	100.00%	13,420,731.52	14.40%
106,668,936.40	100%	95,920,349.12	100.00%	12,748,587.28	13.29%

Prepared by:


 JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


 MANFRED M. FUENTESFINA
 General Manager C

+

SAGAY WATER DISTRICT
BALANCE SHEET
As of April 2016


	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer Working fund	157,033.33	0.57%	137,811.18	0.67%	19,222.15	13.95%
Payroll Fund	10,000.00	0.04%	10,000.00	0.05%	0.00	0.00%
Cash in Bank-Local Currency Current Acct.	0.00	0.00%	0.00	0.00%	0.00	0.00%
Cash in Bank-Local Currency Savings Acct. (RF)	17,851,363.65	64.83%	10,650,727.30	51.52%	7,200,636.35	67.61%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	1,536,136.17	5.58%	1,713,748.76	8.29%	-177,612.59	-10.36%
Cash in Bank- JSA	66,641.75	0.24%	350,881.23	1.70%	-284,239.48	-81.01%
Cash in Bank-HYSA	41,596.83	0.15%	0.00	0.00%	41,596.83	0.00%
Total	7,873,084.58	28.59%	7,808,811.13	37.77%	64,273.45	0.82%
Receivable Accounts	27,535,556.31	100.00%	20,671,979.60	100.00%	6,863,576.71	33.20%
Accounts Receivable	3,111,042.18	106.20%	3,145,158.54	110.04%	-34,116.46	-1.08%
Other Receivable	548,572.67	18.73%	393,707.58	13.77%	154,865.09	39.34%
Installment Sales Receivable	29,562.00	1.01%	29,845.00	1.04%	(283.00)	-0.95%
Allowance for Doubtful Accounts	-759,842.37	-25.94%	-710,412.91	-24.85%	(49,429.46)	6.56%
Total	2,929,334.48	100.00%	2,858,298.31	100.00%	71,036.17	2.49%
Other Receivables						
Advances to Officers & Employee	5,760.00	100.00%	-	0.00%	5,760.00	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	5,760.00	100.00%	-	0.00%	5,760.00	0.00%
Inventories						
Other Inventories-Meter	12,225.00	1.11%	208,800.00	10.75%	(196,575.00)	-94.15%
-Service Conn.	53,851.09	4.89%	181,541.14	8.34%	(107,690.05)	-66.66%
-Trans. & Dist. Mains	834,677.68	75.50%	1,415,626.08	73.11%	(580,948.40)	-41.04%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Office Supplies Inventory	149,252.04	13.46%	127,975.82	6.61%	20,256.22	15.85%
Chemicals & Filtering Supply Inv.	52,200.00	4.74%	22,400.00	1.16%	29,800.00	133.04%
Total	1,101,215.81	100.00%	1,936,343.04	100.00%	(835,127.23)	-43.13%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	58,339.01	43.93%	56,700.24	44.05%	(441.23)	-0.78%
Guarranty Deposit	71,548.14	55.80%	71,548.14	55.54%	-	0.00%
Deferred Charges	346.66	0.27%	495.51	0.38%	(148.85)	-30.04%
Total	128,233.81	100.00%	128,823.89	100.00%	(590.08)	-0.46%
TOTAL CURRENT ASSETS	31,700,400.41		25,595,444.84		6,104,955.57	23.85%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Building	5,011,390.94	7.80%	5,011,390.94	8.68%	-	0.00%
Accumulated Depreciation-Office Bldg.	(849,536.03)	-1.33%	(725,166.24)	-1.26%	(123,369.79)	15.99%
Plant-(UPIS)	90,622,917.74	142.15%	82,826,768.49	143.42%	7,795,149.25	9.41%
Accumulated Depreciation-Plant	(32,546,979.84)	-51.06%	(29,360,581.40)	-50.84%	(3,185,398.44)	10.85%
CWIP-(Bldg.& other Structure))	79,900.00	0.13%	-	0.00%	79,900.00	0.00%
CWIP-(Plant))	1,434,432.84	2.25%	-	0.00%	1,434,432.84	0.00%
Total	63,752,125.65	100.00%	57,751,411.79	100.00%	6,000,713.86	10.39%
Equipment and Machinery						
Office Equipment	3,365,355.23	22.25%	3,057,909.84	21.35%	307,445.39	10.05%
Accumulated Depreciation-Office Equipt.	(2,181,037.68)	-14.42%	(1,904,820.06)	-13.30%	(276,217.62)	14.50%
Land Transportation	3,023,016.53	19.93%	2,611,518.33	19.63%	211,500.20	7.52%
Accumulated Depreciation-Land Transport Equipt.	(1,490,244.86)	-9.85%	(1,302,779.57)	-9.10%	(187,465.29)	14.39%
Other Machinery and Equipt.	18,962,611.40	125.35%	16,755,203.40	117.00%	2,207,408.00	13.17%
Accumulated Depreciation-Other Machinery .	(6,552,230.60)	-43.31%	(5,096,065.23)	-35.58%	(1,456,165.37)	28.57%
Total	15,127,470.02	100.00%	14,320,951.71	100.00%	806,508.31	5.63%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	79,058,923.52	100.00%	72,251,701.35	100.00%	6,807,222.17	9.42%
TOTAL ASSETS AND OTHER DEBITS	110,759,323.93	100.00%	97,847,146.19	100.00%	12,912,177.74	13.20%

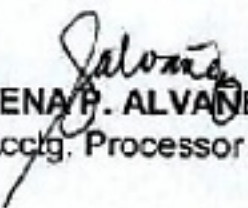
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	130,354.45	100.00%	736,321.71	100.00%	(605,967.26)	-82.30%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	-	0.00%	-	0.00%
Total	130,354.45	100.00%	736,321.71	100.00%	(605,967.26)	-82.30%
Inter-Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	360,360.82	39.97%	206,864.66	35.40%	153,496.16	48.39%
Insurance Premium (GSIS)	541,204.00	60.03%	377,264.98	64.58%	163,939.02	51.69%
Due to Officers & Employee	-	0.00%	-	0.00%	-	0.00%
Contractor's Security Deposit	-	0%	-	0.00%	-	0.00%
Due to Philhealth	-	0%	-	0.00%	-	0.00%
ECC	-	-	-	0.00%	-	0.00%
Pag-IBIG	-	0.00%	252.27	0.04%	(252.27)	-0.08%
Total	901,564.82	100.00%	584,361.91	100.00%	317,182.91	54.28%
Other Payable						
Accrued Light & Power	-	0.00%	-	0%	-	0%
Guarranty Deposit	954,884.68	100.00%	939,884.68	100.00%	15,000.00	2%
Loan Payable-RBSI	-	0.00%	-	0.00%	-	0%
Loan Payable-LBP	-	0.00%	-	0.00%	-	0%
Total	954,884.68	100%	939,884.68	100.00%	15,000.00	2%
Loan /Lease Payable						
Current Portion on long term Debts	-	0%	46,713.51	100.00%	(46,713.51)	-100.00%
Total	-	0%	46,713.51	100.00%	(46,713.51)	-100.00%
TOTAL CURRENT LIABILITIES	1,986,803.95	0%	2,307,301.81	100%	(320,497.86)	-13.89%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		0%	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL NON-CURRENT LIABILITIES	-	0%	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL LIABILITIES	1,986,803.95		2,962,688.30		(975,884.35)	-32.94%
DEFERRED CREDITS						
Other Deferred Credits	300.00	100.00%	400.00	100.00%	(100.00)	-25.00%
Accrued interest		0.00%	-		-	0%
Total deferred Credits	300.00	100%	400.00	100.00%	(100.00)	-25.00%
EQUITY						
Government Equity	1,226,615.64	1.13%	1,226,615.64	1.29%	183,033.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.30%	1,664,517.93	1.75%	(254,898.31)	-15.31%
Retained Earnings	106,149,902.64	97.59%	92,207,873.29	97.18%	13,942,029.35	15.12%
Prior Period Adjustment	(13,917.92)	-0.01%	(214,946.97)	-0.23%	201,031.05	-93.53%
Total Equity	108,772,219.98	100%	94,884,057.89	100.00%	13,888,162.09	14.64%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	110,759,323.93	100.00%	97,847,146.19	100.00%	12,912,177.74	13.20%


Prepared by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller

Verified by:


LORENA P. ALVAREZ
 Sr. Acctg. Processor A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of May 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
<u>ASSETS AND OTHER DEBITS</u>						
<u>CURRENT ASSETS</u>						
Cash-Collecting Officer	186,941.39	0.67%	189,327.44	0.95%	-2,386.05	-1.26%
Working fund	10,000.00	0.04%	10,000.00	0.05%	0.00	0.00%
Payroll Fund		0.00%	0.00	0.00%	0.00	#DIV/0!
Cash in Bank-Local Currency Current Acct.	18,121,213.77	65.09%	10,125,376.26	50.57%	7,995,837.51	78.97%
Cash in Bank-Local Currency Savings Acct. (RF)	1,536,136.17	5.52%	1,738,748.76	8.68%	-202,612.59	-11.65%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,641.75	0.24%	144,348.70	0.72%	-77,706.95	-53.83%
Cash in Bank- JSA	41,596.83					
Cash in Bank-HYSA	7,878,333.31	28.30%	7,814,364.07	39.03%	63,969.24	0.82%
Total	<u>27,840,863.22</u>	<u>100.00%</u>	<u>20,022,165.23</u>	<u>100.00%</u>	<u>7,777,101.16</u>	<u>38.84%</u>
Receivable Accounts						
Accounts Receivable	3,096,371.16	108.69%	3,387,838.86	109.62%	-291,467.70	-8.60%
Other receivable	482,687.94	16.94%	383,162.58	12.40%	99,525.36	25.97%
Installment Sales Receivable	29,562.00	1.04%	29,845.00	0.97%	(283.00)	-0.95%
Allowance for Doubtful Accounts	-759,842.37	-26.67%	-710,412.91	-22.99%	(49,429.46)	6.96%
Total	<u>2,848,778.73</u>	<u>100.00%</u>	<u>3,090,433.53</u>	<u>100.00%</u>	<u>-241,654.80</u>	<u>-7.82%</u>
Other Receivables						
Advances to Officers & Employee		0.00%	5,640.00	0.00%	(5,640.00)	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	<u>-</u>	<u>0.00%</u>	<u>5,640.00</u>	<u>0.00%</u>	<u>(5,640.00)</u>	<u>-100.00%</u>
Inventories						
Other Inventories-Meter	203,360.00	13.03%	145,800.00	5.66%	57,560.00	39.48%
-Service Conn.	6,147.23	0.39%	122,456.55	4.75%	(116,309.32)	-94.98%
-Trans. & Dist. Mains	1,226,327.48	78.55%	2,111,104.68	81.92%	(884,777.20)	-41.91%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	#DIV/0!
Office Supplies Inv.	112,303.89	7.19%	130,552.79	5.07%	(18,248.90)	-13.98%
Chemicals & Filtering Supply Inv.	13,000.00	0.83%	67,200.00	2.61%	(54,200.00)	-80.65%
Total	<u>1,561,138.60</u>	<u>100.00%</u>	<u>2,577,114.02</u>	<u>100.00%</u>	<u>(1,015,975.42)</u>	<u>-39.42%</u>

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Tital	Amount	% to Total	Amount	% ro Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	51,919.46	41.91%	52,243.05	42.10%	(323.59)	-0.62%
Guarranty Deposit	71,548.14	57.76%	71,548.14	57.65%	-	0.00%
Deferred Charges	412.78	0.33%	312.03	0.25%	100.75	32.29%
total	123,880.38	100.00%	124,103.22	100.00%	(222.84)	-0.18%
TOTAL CURRENT ASSETS	32,374,660.93		25,819,456.00		6,555,204.93	25.39%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,011,390.94	7.75%	5,011,390.94	8.53%	-	0.00%
Accumulated Depreciation-Office Bldg.	(859,816.85)	-1.33%	(736,447.06)	-1.25%	(123,369.79)	16.75%
Plant-(UPIS)	92,889,891.44	143.61%	84,085,736.08	143.15%	8,804,155.36	10.47%
Accumulated Depreciation-Plant	(32,821,617.11)	-50.74%	(29,621,727.51)	-50.43%	(3,199,889.60)	10.80%
CWIP-(Bldg. & other Structure))	353,512.00	0.55%		0.00%	353,512.00	0.00%
CWIP-(Plant))	107,350.00	0.17%	-	0.00%	107,350.00	0.00%
Total	64,680,710.42	100.00%	58,738,952.45	100.00%	5,941,757.97	10.12%
Equipment and Machinery						
Office Equipment	3,400,000.23	21.50%	3,064,125.78	21.59%	335,874.45	10.96%
Accumulated Depreciation-Office Equipt.	(2,206,944.50)	-13.96%	(1,926,725.16)	-13.58%	(280,219.34)	14.54%
Land Transportation	3,023,016.53	19.12%	2,817,516.33	19.85%	205,500.20	7.29%
Accumulated Depreciation-Land Transport Equipt.	(1,506,026.83)	-9.52%	(1,318,221.96)	-9.29%	(187,804.87)	14.25%
Other Machinery and Equipt.	19,783,441.40	125.10%	16,759,803.40	118.09%	3,023,638.00	18.04%
Accumulated Depreciation-Other Machinery .	(6,679,814.88)	-42.24%	(5,204,197.20)	-36.67%	(1,475,617.68)	28.35%
Total	15,813,671.95	100.00%	14,192,301.19	100.00%	1,621,370.76	11.42%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	80,673,710.22		73,110,581.49		7,563,128.73	10.34%
TOTAL ASSETS AND OTHER DEBITS	113,048,371.15		98,930,037.49		14,118,333.66	14.27%

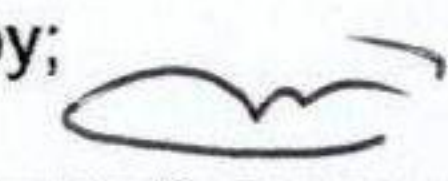
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	1,457,627.51	100.00%	1,688,966.26	100.00%	(231,338.75)	-13.70%
Pension & Retirement Benefits Payable		0.00%	-	0.00%	-	0.00%
Insurance Premium Payable		0.00%	-	0.00%	0	0.00%
Total	1,457,627.51	100.00%	1,688,966.26	100.00%	(231,338.75)	-13.70%
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	266,862.34	40.77%	216,370.18	36.45%	50,492.16	23.34%
Insurance Premium (GSIS)	387,092.62	59.14%	377,264.98	63.55%	9,827.64	2.60%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth	275.00	0%		0.00%	275.00	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig	300.00	0.05%	14.00	0.00%	286.00	0.00%
Total	654,529.96	100.00%	593,649.16	100.00%	60,880.80	10.26%
Other Payable						
Accrued light & Power	-	0%	-		-	#DIV/0!
Guarranty deposit	954,884.68	99.27%	939,884.68	100.00%	15,000.00	2%
Loan Payable RBSI		0.00%	-	-	-	0%
Loan Payable LBP	7,008.22					
Total	961,892.90	99%	939,884.68	100.00%	15,000.00	2%
Loan /Lease Payable						
Current Portion on long term Debts		#DIV/0!	40,299.51	100.00%	(40,299.51)	-100.00%
Total	-	#DIV/0!	40,299.51	100.00%	(40,299.51)	-100.00%
TOTAL CURRENT LIABILITIES	3,074,050.37	#DIV/0!	3,262,799.61		(195,757.46)	-6.00%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!	655,386.49	100.00%	(655,386.49)	-100.00%
TOTAL LIABILITIES	3,074,050.37		3,918,186.10		(851,143.95)	-21.72%
DEFERRED CREDITS						
Other deferred credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	#DIV/0!
Total deferred Credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
EQUITY						
Government Equity	1,226,615.64	1.12%	1,226,615.64	1.29%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.28%	1,689,517.93		(279,898.31)	
Retained Earnings	107,265,343.88	97.54%	92,310,266.79	97.16%	14,955,077.09	16.20%
Prior Period Adjustment	72,541.64	0.07%	(214,948.97)	-0.23%	287,490.61	-133.75%
Total Equity	109,974,120.78	100%	95,011,451.39	98.22%	14,962,669.39	15.75%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	113,048,371.15	100%	98,930,037.49	98.22%	14,118,333.66	14.27%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of June 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
<u>ASSETS AND OTHER DEBITS</u>						
<u>CURRENT ASSETS</u>						
Cash-Collecting Officer	138,221.78	0.54%	129,723.040	0.68%	8,498.74	6.55%
Working fund	10,000.00	0.04%	10,000.000	0.05%	0.00	0.00%
Payroll Fund		0.00%	-	0.00%	0.00	#DIV/0!
Cash in Bank-Local Currency Current Acct.	15,839,396.35	62.07%	8,873,024.410	46.81%	6,966,371.94	78.51%
Cash in Bank-Local Currency Savings Acct. (RF)	1,536,912.77	6.02%	1,764,620.650	9.31%	-227,707.88	-12.90%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,683.41	0.26%	359,887.150	1.90%	-293,203.74	-81.47%
Cash in Bank- JSA	41,669.73					
Cash in Bank-HYSA	7,883,760.61	30.90%	7,819,573.650	41.25%	64,186.96	0.82%
Total	25,516,644.65	100.00%	18,956,828.90	100.00%	6,518,146.02	34.38%
Receivable Accounts						
Accounts Receivable	3,040,735.85	108.11%	2,951,493.620	110.47%	89,242.23	3.02%
Other receivable	502,155.64	17.85%	402,197.580	15.05%	99,958.06	24.85%
Installment Sales Receivable	29,562.00	1.05%	28,435.000	1.06%	1,127.00	3.96%
Allowance for Doubtful Accounts	(759,842.37)	-27.02%	(710,412.910)	-26.59%	(49,429.46)	6.96%
Total	2,812,611.12	100.00%	2,671,713.29	100.00%	140,897.83	5.27%
Other Receivables						
Advances to Officers & Employee	-	0.00%		0.00%	-	#DIV/0!
Advances to Contractors	-	0.00%		0.00%	-	0.00%
Total	-	0.00%		0.00%	-	#DIV/0!
Inventories						
Other Inventories-Meter	91,020.00	4.62%	63,300.000	3.42%	27,720.00	43.79%
-Service Conn.	64,880.57	3.29%	79,195.930	4.28%	(14,315.36)	-18.08%
-Trans. & Dist. Mains	1,500,166.08	76.13%	1,571,132.680	84.90%	(70,966.60)	-4.52%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	#DIV/0!
Office Supplies Inv.	80,035.73	4.06%	97,814.620	5.29%	(17,778.89)	-18.18%
Chemicals & Filtering Supply Inv.	234,400.00	11.90%	39,200.000	2.12%	195,200.00	497.96%
Total	1,970,502.38	100.00%	1,850,643.23	100.00%	119,859.15	6.48%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% ro Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	50,396.43	41.14%	49,599.520	40.88%	796.91	1.61%
Guarranty Deposit	71,548.14	58.41%	71,548.140	58.97%	-	0.00%
Deferred Charges	542.55	0.44%	175.990	0.15%	366.56	208.28%
total	122,487.12	100.00%	121,323.65	100.00%	1,163.47	0.96%
TOTAL CURRENT ASSETS	30,422,245.27		23,600,509.07		6,821,736.20	28.91%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,360,102.94	8.21%	5,011,390.940	8.44%	348,712.00	6.96%
Accumulated Depreciation-Office Bldg.	(870,097.67)	-1.33%	(746,727.880)	-1.26%	(123,369.79)	16.52%
Plant-(UPIS)	93,134,211.70	142.71%	84,982,783.800	143.16%	8,151,427.90	9.59%
Accumulated Depreciation-Plant	(33,100,744.99)	-50.72%	(29,883,969.870)	-50.34%	(3,216,775.12)	10.76%
CWIP-(Bldg.& other Structure))	521,220.00	0.80%		0.00%	521,220.00	0.00%
CWIP-(Plant))	217,750.00	0.33%		0.00%	217,750.00	0.00%
Total	65,262,441.98	100.00%	59,363,476.99	100.00%	5,898,964.99	9.94%
Equipment and Machinery						
Office Equipment	3,400,000.23	19.91%	3,067,493.480	20.26%	332,506.75	10.84%
Accumulated Depreciation-Office Equipt.	(2,233,448.49)	-13.08%	(1,948,685.970)	-12.87%	(284,762.52)	14.61%
Land Transportation	3,028,841.23	17.74%	2,817,516.330	18.61%	211,324.90	7.50%
Accumulated Depreciation-Land Transport Equipt.	(1,520,865.30)	-8.91%	(1,333,754.350)	-8.81%	(187,110.95)	14.03%
Other Machinery and Equipt.	21,215,628.10	124.26%	17,858,721.400	117.95%	3,356,906.70	18.80%
Accumulated Depreciation-Other Machinery .	(6,816,833.41)	-39.93%	(5,320,027.550)	-35.14%	(1,496,805.86)	28.14%
Total	17,073,322.36	100.00%	15,141,263.34	100.00%	1,932,059.02	12.76%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	82,515,092.19		74,684,068.18		7,831,024.01	10.49%
TOTAL ASSETS AND OTHER DEBITS	112,937,337.46		98,284,577.25		14,652,760.21	14.91%


	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	1,183,251.93	100.00%	736,304.720	100.00%	446,947.21	60.70%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable		0.00%	0	0.00%	0	0.00%
Total	<u>1,183,251.93</u>	<u>100.00%</u>	<u>736,304.72</u>	<u>100.00%</u>	<u>446,947.21</u>	<u>60.70%</u>
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	350,373.51	99.03%	320,324.590	45.87%	30,048.92	9.38%
Insurance Premium (GSIS)	1,000.00	0.28%	378,078.510	54.13%	(377,078.51)	-99.74%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth		0%		0.00%	-	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig	2,437.98	0.69%		0.00%	2,437.98	0.00%
Total	<u>353,811.49</u>	<u>100.00%</u>	<u>698,403.10</u>	<u>100.00%</u>	<u>(344,591.61)</u>	<u>-49.34%</u>
Other Payable						
Accrued light & Power	-	0%	-	0%	-	0%
Guarranty deposit	954,884.68	99.86%	944,884.680	100.00%	10,000.00	1%
Loan Payable LBP		0.00%	(0.010)	0.00%	0.01	0%
Loan Payable RBSI	1,300.00	0.14%		0.00%	1,300.00	
Total	<u>956,184.68</u>	<u>100%</u>	<u>944,884.67</u>	<u>100.00%</u>	<u>10,000.01</u>	<u>1%</u>
Loan /Lease Payable						
Current Portion on long term Debts	-	0%		0.00%	-	0.00%
Total	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
TOTAL CURRENT LIABILITIES	<u>2,493,248.10</u>	<u>0%</u>	<u>2,379,592.49</u>		<u>112,355.61</u>	<u>4.72%</u>

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable	-	#DIV/0!		100.00%	-	0.00%
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!	-	100.00%	-	0.00%
TOTAL LIABILITIES	<u>2,493,248.10</u>		<u>2,379,592.49</u>		<u>112,355.61</u>	<u>4.72%</u>
DEFERRED CREDITS						
Other deferred credits	400.00	100%	400.000	100.00%	-	0.00%
Accrued interest	-	0%	-	0.00%	-	0%
Total deferred Credits	<u>400.00</u>	<u>100%</u>	<u>400.00</u>	<u>100.00%</u>	<u>-</u>	<u>0.00%</u>
EQUITY						
Government Equity	1,226,615.64	1.11%	1,226,615.640	1.28%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.28%	1,714,517.930		(304,898.31)	
Retained Earnings	108,465,764.53	98.21%	93,178,400.160	97.16%	15,287,364.37	16.41%
Prior Period Adjustment	(658,310.43)	-0.60%	(214,948.970)	-0.22%	(443,361.46)	206.26%
Total Equity	<u>110,443,689.36</u>	<u>100%</u>	<u>95,904,584.76</u>	<u>98.21%</u>	<u>14,539,104.60</u>	<u>15.16%</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	<u>112,937,337.46</u>	<u>100%</u>	<u>98,284,577.25</u>	<u>98.21%</u>	<u>14,652,760.21</u>	<u>14.91%</u>

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of July 2016


	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer Working fund	101,776.000	0.39%	88,904.41	0.46%	12,871.59	0.19%
Payroll Fund	10,000.000	0.04%	10,000.00	0.05%	0.00	0.00%
Cash in Bank-Local Currency Current Acct.		0.00%	-	0.00%	0.00	0.00%
Cash in Bank -JSA	16,518,017.320	63.13%	9,402,072.00	48.31%	7,115,945.32	106.86%
Cash in Bank-Local Currency Savings Acct. (RF)	41,669.730	0.16%				
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	1,536,912.770	5.87%	1,789,620.65	9.19%	-252,707.88	-3.79%
Cash in Bank-HYSA	66,683.410	0.25%	347,299.36	1.78%	-280,615.95	-4.21%
Total	7,889,016.450	30.15%	7,825,134.23	40.21%	63,882.22	0.96%
Receivable Accounts	26,164,075.680	100.00%	19,463,030.65	100.00%	6,659,375.30	100.00%
Accounts Receivable	3,137,836.980	108.36%	2,819,624.44	111.69%	318,212.54	85.72%
Other receivable	488,237.640	16.86%	384,323.58	15.22%	103,914.06	27.99%
Installment Sales Receivable	29,562.000	1.02%	31,033.00	1.23%	(1,471.00)	-0.40%
Allowance for Doubtful Accounts	(759,842.370)	-26.24%	(710,412.91)	-28.14%	(49,429.46)	-13.32%
Total	2,895,794.250	100.00%	2,524,568.11	100.00%	371,226.14	100.00%
Other Receivables						
Advances to Officers & Employee		0.00%				
Advances to Contractors	-	0.00%	1,200.00	0.00%	(1,200.00)	-100.00%
Total	-	0.00%	-	0.00%	-	0.00%
Inventories	-	0.00%	1,200.00	0.00%	(1,200.00)	-100.00%
Other Inventories-Meter						
-Service Conn.		0.00%	198,770.00	14.43%	(198,770.00)	-32.51%
-Trans. & Dist. Mains	99,670.670	5.01%	64,812.19	4.71%	34,858.48	5.70%
Construction Materials Inventory	1,638,751.380	82.40%	948,680.68	68.87%	690,070.70	112.85%
Maint. Supply Inv.		0.00%		0.00%	-	0.00%
Office Supplies Inv.		0.00%		0.00%	-	0%
Chemicals & Filtering Supply Inv.	47,006.100	2.36%	137,142.44	9.96%	(90,136.34)	-14.74%
Total	203,450.000	10.23%	28,000.00	2.03%	175,450.00	28.69%
Total	1,988,878.150	100.00%	1,377,405.31	100.00%	611,472.84	100.00%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	52,976.910	42.46%	53,610.39	42.71%	(633.48)	83.68%
Guarranty Deposit	71,548.140	57.34%	71,548.14	56.99%	-	0.00%
Deferred Charges	252.560	0.20%	376.09	0.30%	(123.53)	16.32%
total	124,777.610	100.00%	125,534.62	100.00%	(757.01)	100.00%
TOTAL CURRENT ASSETS	31,173,525.690		23,491,738.69		7,681,787.00	32.70%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,360,102.940	8.23%	5,011,390.94	8.34%	348,712.00	6.93%
Accumulated Depreciation-Office Bldg.	(882,993.830)	-1.36%	(757,008.70)	-1.26%	(125,985.13)	-2.50%
Plant-(UPIS)	93,278,111.600	143.21%	85,996,506.24	143.08%	7,281,605.36	144.75%
Accumulated Depreciation-Plant	(33,379,268.690)	-51.25%	(30,147,014.40)	-50.16%	(3,232,254.29)	-64.25%
CWIP-(Bldg. & other Structure))	540,685.000	0.83%		0.00%	540,685.00	10.75%
CWIP-(Plant))	217,750.000	0.33%		0.00%	217,750.00	4.33%
Total	65,134,387.020	100.00%	60,103,874.08	100.00%	5,030,512.94	100.00%
Equipment and Machinery						
Office Equipment	3,444,380.230	19.79%	3,074,590.48	20.50%	369,789.75	15.33%
Accumulated Depreciation-Office Equipt.	(2,259,952.450)	-12.98%	(1,970,555.52)	-13.14%	(289,396.93)	-12.00%
Land Transportation	3,066,791.230	17.62%	2,824,466.33	18.84%	242,324.90	10.04%
Accumulated Depreciation-Land Transport Equipt.	(1,535,849.390)	-8.82%	(1,349,286.74)	-9.00%	(186,562.65)	-7.73%
Other Machinery and Equipt.	21,656,014.100	124.41%	17,858,721.40	119.10%	3,797,292.70	157.41%
Accumulated Depreciation-Other Machinery .	(6,963,834.140)	-40.00%	(5,442,814.25)	-36.30%	(1,521,019.89)	-63.05%
Total	17,407,549.580	100.00%	14,995,121.70	100.00%	2,412,427.88	100.00%
Reforestation	179,327.850	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	82,721,264.450		75,278,323.63		7,442,940.82	9.89%
TOTAL ASSETS AND OTHER DEBITS	113,894,790.140		98,770,062.32		15,124,727.82	15.31%


LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	402,359.020	100.00%	129,836.46	100.00%	272,522.56	100.00%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	-	0.00%	0	0.00%
Total	402,359.020	100.00%	129,836.46	100.00%	272,522.56	100.00%
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	281,048.610	100.36%	247,846.16	39.38%	33,202.45	-9.51%
Insurance Premium (GSIS)	(1,004.760)	-0.36%	381,506.59	60.62%	(382,511.35)	109.51%
Due to Officers & Employee		0%		0.00	-	0.00%
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth		0%		0.00%	-	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig		0.00%		0.00%	-	0.00%
Total	280,043.850	100.00%	629,352.76	100.00%	(349,308.91)	100.00%
Other Payable						
Accrued light & Power	-	0%	-	0%	-	0%
Guarranty deposit	954,884.680	99.50%	944,884.68	100.00%	10,000.00	67%
Loan Payable LBP	4,816.930	0.50%		0.00%	4,816.93	33%
Loan Payable RBSI		0.00%		0.00%	-	0%
Total	959,701.610	100%	944,884.68	100.00%	14,816.93	100%
Loan /Lease Payable						
Current Portion on long term Debts		0%		0.00%	-	0.00%
Total	-	0%	-	0.00%	-	0.00%
TOTAL CURRENT LIABILITIES	1,642,104.480	0%	1,704,073.90		(61,969.42)	-3.64%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		0%		100.00%	-	0.00%
TOTAL NON-CURRENT LIABILITIES	-	0%	-	100.00%	-	0.00%
TOTAL LIABILITIES	1,642,104.480		1,704,073.90		(61,969.42)	-3.64%
DEFERRED CREDITS						
Other deferred credits	300.000	100%	400.00	100.00%	(100.00)	100.00%
Accrued interest	-	0%	-	0.00%	-	0%
Total deferred Credits	300.000	100%	400.00	100.00%	(100.00)	100.00%
EQUITY						
Government Equity	1,226,615.640	1.09%	1,226,615.64	1.26%	-	0.00%
Pension and Benefit Reserve	1,409,619.620	1.26%	1,739,517.93	1.79%	(329,898.31)	-2.17%
Retained Earnings	110,267,845.830	98.23%	94,314,403.82	97.17%	15,953,442.01	105.05%
Prior Period Adjustment	(651,695.430)	-0.58%	(214,948.97)	-0.22%	(436,746.46)	-2.88%
Total Equity	112,252,385.660	100%	97,065,588.42	100.00%	15,186,797.24	100.00%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	113,894,790.140	100%	98,770,062.32	100.00%	15,124,727.82	15.31%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of August 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
<u>ASSETS AND OTHER DEBITS</u>						
<u>CURRENT ASSETS</u>						
Cash-Collecting Officer	123,740.900	0.46%	130,147.57	0.64%	-6,406.67	-4.92%
Working fund	10,000.000	0.04%	10,000.00	0.05%	0.00	0.00%
Payroll Fund		0.00%	-	0.00%	0.00	
Cash in Bank-Local Currency Current Acct.	17,324,523.250	64.25%	10,244,515.82	50.73%	7,080,007.43	69.11%
Cash in Bank -JSA	10,169.730	0.04%				
Cash in Bank-Local Currency Savings Acct. (RF)	1,536,912.770	5.70%	1,748,620.65	8.66%	-211,707.88	-12.11%
Cash in Bank-Local Currency Savings Acct. (LWUA)		0.00%			0.00	
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,683.410	0.25%	230,924.70	1.14%	-164,241.29	-71.12%
Cash in Bank-Local Currency Time Deposit		0.00%		0.00%	0.00	
Cash in Bank-HYSA	7,894,275.790	29.27%	7,830,524.88	38.78%	63,750.91	0.81%
Total	26,966,305.850	100.00%	20,194,733.62	100.00%	6,761,402.50	33.48%
Receivable Accounts						
Accounts Receivable	3,166,811.880	106.39%	2,945,914.39	112.71%	220,897.49	7.50%
Other receivable	540,063.640	18.14%	348,924.58	13.35%	191,139.06	54.78%
Installment Sales Receivable	29,562.000	0.99%	29,208.00	1.12%	354.00	1.21%
Allowance for Doubtful Accounts	(759,842.370)	-25.53%	(710,412.91)	-27.18%	(49,429.46)	6.96%
Total	2,976,595.150	100.00%	2,613,634.06	100.00%	362,961.09	13.89%
Other Receivables						
Advances to Officers & Employee	6,000.000	0.00%		0.00%	6,000.00	#DIV/0!
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	6,000.000	0.00%	-	0.00%	6,000.00	#DIV/0!
Inventories						
Other Inventories-Meter	100,000.000	5.25%	159,760.000	10.60%	(59,760.00)	-37.41%
-Service Conn.	27,763.670	1.46%	21,296.000	1.41%	6,467.67	30.37%
-Trans. & Dist. Mains	1,521,180.180	79.85%	1,193,978.280	79.20%	327,201.90	27.40%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	#DIV/0!
Office Supplies Inv.	102,709.980	5.39%	132,566.840	8.79%	(29,856.86)	-22.52%
Chemicals & Filtering Supply Inv.	153,460.000	8.06%		0.00%	153,460.00	#DIV/0!
Total	1,905,113.830	100.00%	1,507,601.12	100.00%	397,512.71	26.37%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% ro Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	48,552.660	40.27%	49,058.000	40.50%	(505.34)	-1.03%
Guarranty Deposit	71,548.140	59.34%	71,548.140	59.07%	-	0.00%
Deferred Charges	465.920	0.39%	527.060	0.44%	(61.14)	-11.60%
total	120,566.720	100.00%	121,133.20	100.00%	(566.48)	-0.47%
TOTAL CURRENT ASSETS	31,974,581.550		24,437,102.00		7,537,479.55	30.84%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,409,567.940	8.27%	5,011,390.940	8.34%	398,177.00	7.95%
Accumulated Depreciation-Office Bldg.	(895,743.270)	-1.37%	(767,289.520)	-1.28%	(128,453.75)	16.74%
Plant-(UPIS)	94,049,970.800	143.81%	86,275,937.430	143.53%	7,774,033.37	9.01%
Accumulated Depreciation-Plant	(33,658,186.400)	-51.47%	(30,411,995.430)	-50.60%	(3,246,190.97)	10.67%
CWIP-(Bldg.& other Structure))	491,220.000	0.75%		0.00%	491,220.00	0.00%
CWIP-(Plant))		0.00%		0.00%	-	0.00%
Total	65,396,829.070	100.00%	60,108,043.42	100.00%	5,288,785.65	8.80%
Equipment and Machinery						
Office Equipment	3,457,130.230	19.22%	3,146,510.480	21.07%	310,619.75	9.87%
Accumulated Depreciation-Office Equipt.	(2,287,726.240)	-12.72%	(1,992,395.320)	-13.34%	(295,330.92)	14.82%
Land Transportation	3,087,341.230	17.17%	2,824,466.330	18.92%	262,874.90	9.31%
Accumulated Depreciation-Land Transport Equipt.	(1,552,256.600)	-8.63%	(1,364,923.380)	-9.14%	(187,333.22)	13.72%
Other Machinery and Equipt.	22,388,664.100	124.50%	17,882,521.400	119.77%	4,506,142.70	25.20%
Accumulated Depreciation-Other Machinery .	(7,109,817.580)	-39.54%	(5,565,548.610)	-37.28%	(1,544,268.97)	27.75%
Total	17,983,335.140	100.00%	14,930,630.90	100.00%	3,052,704.24	20.45%
Reforestation	179,327.850	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	83,559,492.060		75,218,002.17		8,341,489.89	11.09%
TOTAL ASSETS AND OTHER DEBITS	115,534,073.610		99,655,104.17		15,878,969.44	15.93%


	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	129,321.220	100.00%	94,024.390	100.00%	35,296.83	37.54%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	-	0.00%	0	0.00%
Total	<u>129,321.220</u>	<u>100.00%</u>	<u>94,024.39</u>	<u>100.00%</u>	<u>35,296.83</u>	<u>37.54%</u>
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	301,319.230	99.13%	206,721.500	35.28%	94,597.73	45.76%
Insurance Premium (GSIS)	1,608.630	0.53%	378,495.910	64.59%	(376,887.28)	-99.57%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth	800.000	0%		0.00%	800.00	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig	232.300	0.08%	792.690	0.14%	(560.39)	0.00%
Total	<u>303,960.160</u>	<u>100.00%</u>	<u>586,010.10</u>	<u>100.00%</u>	<u>(282,049.94)</u>	<u>-48.13%</u>
Other Payable						
Accrued light & Power	-	0%	-	0%	-	#DIV/0!
Guarranty deposit	954,884.680	99.36%	944,884.680	100.00%	10,000.00	1%
Loan Payable LBP	6,146.430	0.64%		0.00%	6,146.43	0%
Loan Payable RBSI		0.00%		0.00%	-	
Total	<u>961,031.110</u>	<u>100%</u>	<u>944,884.68</u>	<u>100.00%</u>	<u>16,146.43</u>	<u>2%</u>
Loan /Lease Payable						
Current Portion on long term Debts		#DIV/0!		#DIV/0!	-	#DIV/0!
Total	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL CURRENT LIABILITIES	<u>1,394,312.490</u>	<u>#DIV/0!</u>	<u>1,624,919.17</u>		<u>(230,606.68)</u>	<u>-14.19%</u>

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!		100.00%	-	#DIV/0!
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!	-	100.00%	-	#DIV/0!
TOTAL LIABILITIES	1,394,312.490		1,624,919.17		(230,606.68)	-14.19%
DEFERRED CREDITS						
Other deferred credits	200.000	100%	400.000	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	#DIV/0!
Total deferred Credits	200.000	100%	400.00	100.00%	(200.00)	-50.00%
EQUITY						
Government Equity	1,226,615.64	1.07%	1,226,615.640	1.25%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.620	1.23%	1,698,474.510		(288,854.89)	
Retained Earnings	112,155,021.290	98.26%	95,319,643.820	97.24%	16,835,377.47	17.66%
Prior Period Adjustment	(651,695.430)	-0.57%	(214,948.970)	-0.22%	(436,746.46)	203.19%
Total Equity	114,139,561.120	100%	98,029,785.00	98.27%	16,109,776.12	16.43%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	115,534,073.610	100%	99,655,104.17	98.27%	15,878,969.44	15.93%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of September 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
<u>ASSETS AND OTHER DEBITS</u>						
<u>CURRENT ASSETS</u>						
Cash-Collecting Officer	127,029.57	0.44%	88,310.35	0.41%	38,719.22	43.84%
Working fund	10,000.00	0.03%	10,000.00	0.05%	0.00	0.00%
Payroll Fund		0.00%	-	0.00%	0.00	0.00%
Cash in Bank-Local Currency Current Acct.	19,347,700.48	66.70%	11,725,216.50	54.31%	7,622,483.98	65.01%
Cash in Bank -JSA	10,184.73	0.04%	-	0.00%	10,184.73	0.00%
Cash in Bank-Local Currency Savings Acct. (RF)	1,537,698.31	5.30%	1,774,520.78	8.22%	-236,822.47	-13.35%
Cash in Bank-Local Currency Savings Acct. (LWUA)	-	0.00%	-	0.00%	0.00	0%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,719.15	0.23%	155,203.33	0.72%	-88,484.18	-57.01%
Cash in Bank-Local Currency Time Deposit	-	0.00%	-	0.00%	0.00	0.00%
Cash in Bank -LCSA (Pag-IBIG EPCF)	10,000.50	0.03%	-	0.00%	0.00	0.00%
Cash in Bank-HYSA	7,899,714.07	27.23%	7,836,093.26	36.30%	63,620.81	0.81%
Total	29,009,046.81	100.00%	21,589,344.22	100.00%	7,409,702.09	34.32%
Receivable Accounts						
Accounts Receivable	3,298,553.24	106.48%	2,774,625.85	114.63%	523,927.39	18.88%
Other receivable	529,419.64	17.09%	327,805.08	13.54%	201,614.56	61.50%
Installment Sales Receivable	29,562.00	0.95%	28,435.00	1.17%	1,127.00	3.96%
Allowance for Doubtful Accounts	(759,842.37)	-24.53%	(710,412.91)	-29.35%	(49,429.46)	6.96%
Total	3,097,692.51	100.00%	2,420,453.02	100.00%	677,239.49	27.98%
Other Receivables						
Advances to Officers & Employee	38,160.00	100.00%	-	0.00%	38,160.00	0.00%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	38,160.00	100.00%	-	0.00%	38,160.00	0.00%
Inventories						
Other Inventories-Meter	18,400.00	1.35%	90,470.00	7.50%	(72,070.00)	-79.66%
-Service Conn.	44,238.77	3.25%	36,684.24	3.04%	7,554.53	20.59%
-Trans. & Dist. Mains	1,022,779.31	75.24%	975,505.98	80.92%	47,273.33	4.85%
Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Maint. Supply Inv.	-	0.00%	-	0.00%	-	0%
Office Supplies Inv.	95,794.04	7.05%	102,854.93	8.53%	(7,060.89)	-6.86%
Chemicals & Filtering Supply Inv.	178,110.00	13.10%	-	0.00%	178,110.00	0.00%
Total	1,359,322.12	100.00%	1,205,515.15	100.00%	153,806.97	12.76%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	52,262.45	42.06%	52,646.35	42.29%	(383.90)	-0.73%
Guarranty Deposit	71,548.14	57.59%	71,548.14	57.47%	-	0.00%
Deferred Charges	435.32	0.35%	308.83	0.25%	126.49	40.96%
total	124,245.91	100.00%	124,503.32	100.00%	(257.41)	-0.21%
TOTAL CURRENT ASSETS	33,628,467.35		25,339,815.71		8,288,651.64	32.71%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,409,567.94	8.18%	5,011,390.94	8.28%	398,177.00	7.95%
Accumulated Depreciation-Office Bldg.	(908,863.70)	-1.37%	(777,570.33)	-1.28%	(131,293.37)	16.89%
Plant-(UPIS)	95,087,705.82	143.77%	86,965,286.19	143.69%	8,122,419.63	9.34%
Accumulated Depreciation-Plant	(33,939,968.36)	-51.32%	(30,675,494.72)	-50.68%	(3,264,473.64)	10.64%
CWIP-(Bldg. & other Structure))	491,220.00	0.74%	-	0.00%	491,220.00	0.00%
CWIP-(Plant))	-	0.00%	-	0.00%	-	0.00%
Total	66,139,661.70	100.00%	60,523,612.08	100.00%	5,616,049.62	9.28%
Equipment and Machinery						
Office Equipment	3,477,960.23	19.47%	3,154,500.48	21.06%	323,459.75	10.25%
Accumulated Depreciation-Office Equipt.	(2,315,691.28)	-12.96%	(2,015,225.98)	-13.46%	(300,465.30)	14.91%
Land Transportation	3,094,925.53	17.32%	2,825,494.33	18.87%	269,431.20	9.54%
Accumulated Depreciation-Land Transport Equipt.	(1,569,434.44)	-8.78%	(1,380,560.02)	-9.22%	(188,874.42)	13.68%
Other Machinery and Equipt.	22,447,031.10	125.63%	18,081,011.40	120.73%	4,366,019.70	24.15%
Accumulated Depreciation-Other Machinery .	(7,267,423.75)	-40.67%	(5,688,282.95)	-37.98%	(1,579,140.80)	27.76%
Total	17,867,367.39	100.00%	14,976,937.26	100.00%	2,890,430.13	19.30%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	84,186,356.94		75,679,877.19		8,506,479.75	11.24%
TOTAL ASSETS AND OTHER DEBITS	117,814,824.29		101,019,692.90		16,795,131.39	16.63%


	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	526,774.27	100.00%	163,029.55	100.00%	363,744.72	223.12%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	-	0.00%	0	0.00%
Total	526,774.27	100.00%	163,029.55	100.00%	363,744.72	223.12%
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	231,384.74	99.81%	205,000.49	34.92%	26,384.25	12.87%
Insurance Premium (GSIS)	(155.56)	-0.07%	379,030.73	64.56%	(379,186.29)	-100.04%
Due to Officers & Employee	-	0%	-	0.00	-	0.00%
Contractor's Security Deposit	-	0%	-	0.00	-	0.00%
Due to Philhealth	-	0%	-	0.00%	-	0.00%
ECC	-	0%	-	0.00%	-	0.00%
Pagibig	599.33	0.26%	3,025.67	0.52%	(2,426.34)	0.00%
Total	231,828.51	100.00%	587,056.89	100.00%	(355,228.38)	-60.51%
Other Payable						
Accrued light & Power	-	0%	-	0%	-	0%
Guarranty deposit	954,884.68	99.89%	944,884.68	100.00%	10,000.00	1%
Loan Payable LBP	1,086.42	0.11%	-	0.00%	1,086.42	0%
Loan Payable RBSI	-	0.00%	-	0.00%	-	0%
Total	955,971.10	100%	944,884.68	100.00%	11,086.42	1%
Loan /Lease Payable						
Current Portion on long term Debts	-	0%	-	0.00%	-	0.00%
Total	-	0%	-	0.00%	-	0.00%
TOTAL CURRENT LIABILITIES	1,714,573.88	0%	1,694,971.12		19,602.76	1.16%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable	-	0%		0.00%	-	0.00%
TOTAL NON-CURRENT LIABILITIES	-	0%	-	0.00%	-	0.00%
TOTAL LIABILITIES	1,714,573.88		1,694,971.12		19,602.76	1.16%
DEFERRED CREDITS						
Other deferred credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	#DIV/0!
Total deferred Credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
EQUITY						
Government Equity	1,226,615.64	1.06%	1,226,615.64	1.23%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.21%	1,723,474.51	1.74%	(313,854.89)	-18.21%
Retained Earnings	114,115,510.58	98.29%	96,589,180.60	97.25%	17,526,329.98	18.15%
Prior Period Adjustment	(651,695.43)	-0.56%	(214,948.97)	-0.22%	(436,746.46)	203.19%
Total Equity	116,100,050.41	100%	99,324,321.78	100.00%	16,775,728.63	16.89%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	117,814,824.29	100%	101,019,692.90	100.00%	16,795,131.39	16.63%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of October 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer	144,097.45	0.48%	128,691.41	0.56%	15,406.04	11.97%
Working fund	10,000.00	0.03%	10,000.00	0.04%	0.00	0.00%
Payroll Fund	-	0.00%	-	0.00%	0.00	0.00%
Cash in Bank-Local Currency Current Acct.	20,280,615.74	67.68%	13,349,886.36	57.64%	6,930,729.38	51.92%
Cash in Bank -JSA	10,184.73	#DIV/0!	-	0.00%	10,184.73	0.00%
Cash in Bank-Local Currency Savings Acct. (RF)	1,537,698.31	5.13%	1,689,520.78	7.29%	-151,822.47	-8.99%
Cash in Bank-Local Currency Savings Acct. (LWUA)		0.00%			0.00	
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,719.15	0.22%	142,882.00		-76,162.85	
Cash in Bank-Local Currency Time Deposit		0.00%		0.00%	0.00	#DIV/0!
Cash in Bank -LCSA (Pag-IBIG EPCF)	10,000.50	0.03%	-	0.00%	0.00	0.00%
Cash in Bank-HYSA	7,904,980.54	26.38%	7,841,317.32	33.85%	63,663.22	0.81%
Total	29,964,296.42	100.00%	23,162,297.87	99.38%	6,791,998.05	29.32%
Receivable Accounts						
Accounts Receivable	3,566,241.78	106.19%	2,716,040.98	115.35%	850,200.80	31.30%
Other receivable	522,356.64	15.55%	319,495.08	13.57%	202,861.56	63.49%
Installment Sales Receivable	29,562.00	0.88%	29,562.00	1.26%	-	0.00%
Allowance for Doubtful Accounts	(759,842.37)	-22.63%	(710,412.91)	-30.17%	(49,429.46)	6.96%
Total	3,358,318.05	100.00%	2,354,685.15	100.00%	1,003,632.90	42.62%
Other Receivables						
Advances to Officers & Employee		0.00%	-	0.00%	-	#DIV/0!
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	-	0.00%	-	0.00%	-	#DIV/0!
Inventories						
Other Inventories-Meter	189,850.00	7.35%	15,770.00	1.40%	174,080.00	1103.87%
-Service Conn.	61,345.17	2.37%	32,897.96	2.91%	28,447.21	86.47%
-Trans. & Dist. Mains	1,800,377.56	69.66%	996,443.48	88.21%	803,934.08	80.68%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	#DIV/0!
Office Supplies Inv.	107,770.69	4.17%	73,364.28	6.49%	34,406.41	46.90%
Chemicals & Filtering Supply Inv.	425,310.00	16.46%	11,200.00	0.99%	414,110.00	3697.41%
Total	2,584,653.42	100.00%	1,129,675.72	100.00%	1,454,977.70	128.80%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	47,831.50	39.97%	48,093.96	40.08%	(262.46)	-0.55%
Guarranty Deposit	71,548.14	59.79%	71,548.14	59.62%	-	0.00%
Deferred Charges	278.53	0.23%	361.84	0.30%	(83.31)	-23.02%
total	119,658.17	100.00%	120,003.94	100.00%	(345.77)	-0.29%
TOTAL CURRENT ASSETS	36,026,926.06		26,766,662.68		9,260,263.38	34.60%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,409,567.94	8.18%	5,011,390.94	8.30%	398,177.00	7.95%
Accumulated Depreciation-Office Bldg.	(921,984.13)	-1.39%	(787,851.14)	-1.31%	(134,132.99)	17.03%
Plant-(UPIS)	95,248,170.32	143.95%	87,082,589.47	144.26%	8,165,580.85	9.38%
Accumulated Depreciation-Plant	(34,225,047.79)	-51.72%	(30,941,329.24)	-51.26%	(3,283,718.55)	10.61%
CWIP-(Bldg. & other Structure))	165,897.50	0.25%		0.00%	165,897.50	0.00%
CWIP-(Plant))	491,220.00	0.74%		0.00%	491,220.00	0.00%
Total	66,167,823.84	100.00%	60,364,800.03	100.00%	5,803,023.81	9.61%
Equipment and Machinery						
Office Equipment	3,501,515.23	19.67%	3,159,300.48	21.27%	342,214.75	10.83%
Accumulated Depreciation-Office Equipt.	(2,342,912.93)	-13.16%	(2,038,093.08)	-13.72%	(304,819.85)	14.96%
Land Transportation	3,169,243.53	17.80%	2,838,278.33	19.11%	330,965.20	11.66%
Accumulated Depreciation-Land Transport Equipt.	(1,586,896.69)	-8.91%	(1,396,155.26)	-9.40%	(190,741.43)	13.66%
Other Machinery and Equipt.	22,488,896.10	126.32%	18,100,911.40	121.88%	4,387,984.70	24.24%
Accumulated Depreciation-Other Machinery .	(7,426,134.49)	-41.71%	(5,812,243.69)	-39.13%	(1,613,890.80)	27.77%
Total	17,803,710.75	100.00%	14,851,998.18	100.00%	2,951,712.57	19.87%
Reforestation	179,327.85	100.00%	179,327.85	100.00%	-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	84,150,862.44		75,396,126.06		8,754,736.38	11.61%
TOTAL ASSETS AND OTHER DEBITS	120,177,788.50		102,162,788.74		18,014,999.76	17.63%


LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	1,052,525.82	100.00%	164,028.30	100.00%	888,497.52	541.67%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	-	0.00%	0	0.00%
Total	1,052,525.82	100.00%	164,028.30	100.00%	888,497.52	541.67%
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	278,372.47	82.26%	170,917.34	30.72%	107,455.13	62.87%
Insurance Premium (GSIS)	(1,376.74)	-0.41%	382,879.90	68.82%	(384,256.64)	-100.36%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth	600.00	0%		0.00%	600.00	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig	60,806.62	17.97%	2,522.01	0.45%	58,284.61	0.00%
Total	338,402.35	100.00%	556,319.25	100.00%	(217,916.90)	-39.17%
Other Payable						
Accrued light & Power	-	0%		0%	-	#DIV/0!
Guarranty deposit	954,884.68	100.00%	949,884.68	100.00%	5,000.00	1%
Loan Payable LBP		0.00%		0.00%	-	0%
Loan Payable RBSI		0.00%		0.00%	-	
Total	954,884.68	100%	949,884.68	100.00%	5,000.00	1%
Loan /Lease Payable						
Current Portion on long term Debts		#DIV/0!		#DIV/0!	-	#DIV/0!
Total	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
TOTAL CURRENT LIABILITIES	2,345,812.85	#DIV/0!	1,670,232.23		675,580.62	40.45%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!		100.00%	-	#DIV/0!
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!		100.00%	-	#DIV/0!
TOTAL LIABILITIES	2,345,812.85		1,670,232.23		675,580.62	40.45%
DEFERRED CREDITS						
Other deferred credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	#DIV/0!
Total deferred Credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
EQUITY						
Government Equity	1,226,615.64	1.04%	1,226,615.64	1.22%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.20%	1,638,402.15		(228,782.53)	
Retained Earnings	115,847,235.82	98.32%	97,842,077.69	97.36%	18,005,158.13	18.40%
Prior Period Adjustment	(651,695.43)	-0.55%	(214,948.97)	-0.21%	(436,746.46)	203.19%
Total Equity	117,831,775.65	100%	100,492,146.51	98.37%	17,339,629.14	17.25%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	120,177,788.50	100%	102,162,778.74	98.37%	18,015,009.76	17.63%

Prepared by:


JONALYN DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of November 2016


	YEAR TO DATE		Increase (Decrease)			
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
<u>ASSETS AND OTHER DEBITS</u>						
<u>CURRENT ASSETS</u>						
Cash-Collecting Officer	190,671.88	0.65%	167,961.84	0.70%	22,710.04	13.52%
Working fund	10,000.00	0.03%	10,000.00	0.04%	0.00	0.00%
Payroll Fund		0.00%		0.00%	0.00	
Cash in Bank-Local Currency Current Acct.	19,429,101.01	66.63%	14,155,047.61	58.82%	5,274,053.40	37.26%
Cash in Bank -JSA	10,184.73	0.03%				
Cash in Bank-Local Currency Savings Acct. (RF)	1,537,698.31	5.27%	1,714,520.78	7.12%	-176,822.47	-10.31%
Cash in Bank-Local Currency Savings Acct. (LWUA)		0.00%	-		0.00	#DIV/0!
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,719.15	0.23%	169,984.43	0.71%	-103,265.28	
Cash in Bank-Local Currency Time Deposit		0.00%	-	0.00%	0.00	#DIV/0!
Cash in Bank -LCSA (Pag-IBIG EPCF)	10,000.50	0.03%				
Cash in Bank-HYSA	7,904,980.54	27.11%	7,846,544.87	32.61%	58,435.67	0.74%
Total	29,159,356.12	100.00%	24,064,059.53	100.00%	5,075,111.36	21.09%
Receivable Accounts						
Accounts Receivable	3,621,044.67	106.45%	3,179,694.55	113.01%	441,350.12	13.88%
Other receivable	510,755.53	15.02%	314,828.08	11.19%	195,927.45	62.23%
Installment Sales Receivable	29,562.00	0.87%	29,562.00	1.05%	-	0.00%
Allowance for Doubtful Accounts	(759,842.37)	-22.34%	(710,412.91)	-25.25%	(49,429.46)	6.96%
Total	3,401,519.83	100.00%	2,813,671.72	100.00%	587,848.11	20.89%
Other Receivables						
Advances to Officers & Employee	12,874.00	0.00%	52,240.00	0.00%	(39,366.00)	-75.36%
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	12,874.00	0.00%	52,240.00	0.00%	(39,366.00)	-75.36%
Inventories						
Other Inventories-Meter	92,800.00	3.89%	172,515.00	15.21%	(79,715.00)	-46.21%
-Service Conn.	41,747.37	1.75%	92,640.61	8.17%	(50,893.24)	-54.94%
-Trans. & Dist. Mains	1,803,080.71	75.57%	756,310.34	66.66%	1,046,770.37	138.40%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	#DIV/0!
Office Supplies Inv.	75,062.09	3.15%	85,094.98	7.50%	(10,032.89)	-11.79%
Chemicals & Filtering Supply Inv.	373,290.00	15.65%	28,000.00	2.47%	345,290.00	1233.18%
Total	2,385,980.17	100.00%	1,134,560.93	100.00%	1,251,419.24	110.30%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	48,976.54	40.54%	53,736.38	42.83%	(4,759.84)	-8.86%
Guarranty Deposit	71,548.14	59.23%	71,548.14	57.02%	-	0.00%
Deferred Charges	277.61	0.23%	191.43	0.15%	86.18	45.02%
total	120,802.29	100.00%	125,475.95	100.00%	(4,673.66)	-3.72%
TOTAL CURRENT ASSETS	35,080,532.41		28,190,008.13		6,890,524.28	24.44%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,409,567.94	8.03%	5,011,390.94	8.32%	398,177.00	7.95%
Accumulated Depreciation-Office Bldg.	(935,104.56)	-1.39%	(798,131.96)	-1.32%	(136,972.60)	17.16%
Plant-(UPIS)	95,605,652.42	141.90%	87,242,919.82	144.80%	8,362,732.60	9.59%
Accumulated Depreciation-Plant	(34,510,608.05)	-51.22%	(31,207,621.47)	-51.80%	(3,302,986.58)	10.58%
CWIP-(Bldg.& other Structure))	169,897.50	0.25%		0.00%	169,897.50	0.00%
CWIP-(Plant))	1,637,400.00	2.43%		0.00%	1,637,400.00	0.00%
Total	67,376,805.25	100.00%	60,248,557.33	100.00%	7,128,247.92	11.83%
Equipment and Machinery						
Office Equipment	3,505,615.23	19.70%	3,162,660.48	21.48%	342,954.75	10.84%
Accumulated Depreciation-Office Equipt.	(2,370,508.41)	-13.32%	(2,060,996.18)	-14.00%	(309,512.23)	15.02%
Land Transportation	3,169,243.53	17.81%	2,846,238.33	19.33%	323,005.20	11.35%
Accumulated Depreciation-Land Transport Equipt.	(1,604,916.32)	-9.02%	(1,411,793.40)	-9.59%	(193,122.92)	13.68%
Other Machinery and Equipt.	22,677,591.10	127.47%	18,124,711.40	123.08%	4,552,879.70	25.12%
Accumulated Depreciation-Other Machinery .	(7,586,415.15)	-42.64%	(5,934,436.41)	-40.30%	(1,651,978.74)	27.84%
Total	17,790,609.98	100.00%	14,726,384.22	100.00%	3,064,225.76	20.81%
Intangible Assets	303,899.10	100.00%	179,327.85	100.00%	124,571.25	69.47%
TOTAL PROPERTY, PLANT AND EQUIPMENT	85,471,314.33		75,154,269.40		10,317,044.93	13.73%
TOTAL ASSETS AND OTHER DEBITS	120,551,846.74		103,344,277.53		17,207,569.21	16.65%


	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS						
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	248,518.54	100.00%	743,398.60	100.00%	(494,880.06)	-66.57%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	0	0.00%	0	0.00%
Total	<u>248,518.54</u>	<u>100.00%</u>	<u>743,398.60</u>	<u>100.00%</u>	<u>(494,880.06)</u>	<u>-66.57%</u>
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	340,344.23	99.13%	169,285.65	30.90%	171,058.58	101.05%
Insurance Premium (GSIS)	(623.82)	-0.18%	377,715.63	68.94%	(378,339.45)	-100.17%
Due to Officers & Employee	-	0%	-	0.00	-	#DIV/0!
Contractor's Security Deposit	-	0%	-	0.00	-	0.00%
Due to Philhealth	1,400.00	0%	-	0.00%	1,400.00	0.00%
ECC	-	0%	-	0.00%	-	0.00%
Pagibig	2,222.44	0.65%	882.64	0.16%	1,339.80	0.00%
Total	<u>343,342.85</u>	<u>100.00%</u>	<u>547,883.92</u>	<u>100.00%</u>	<u>(204,541.07)</u>	<u>-37.33%</u>
Other Payable						
Accrued light & Power	-	0%	-	0%	-	#DIV/0!
Guarranty deposit	954,884.68	100.00%	949,884.68	100.00%	5,000.00	1%
Loan Payable LBP	-	0.00%	-	0.00%	-	0%
Loan Payable RBSI	-	0.00%	-	0.00%	-	
Total	<u>954,884.68</u>	<u>100%</u>	<u>949,884.68</u>	<u>100.00%</u>	<u>5,000.00</u>	<u>1%</u>
Loan /Lease Payable						
Current Portion on long term Debts	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Total	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL CURRENT LIABILITIES	<u>1,546,746.07</u>	<u>#DIV/0!</u>	<u>2,241,167.20</u>		<u>(694,421.13)</u>	<u>-30.98%</u>

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!		100.00%	-	#DIV/0!
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!		100.00%	-	#DIV/0!
TOTAL LIABILITIES	1,546,746.07		2,241,167.20		(694,421.13)	-30.98%
DEFERRED CREDITS						
Other deferred credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	#DIV/0!
Total deferred Credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
EQUITY						
Government Equity	1,226,615.64	1.03%	1,226,615.64	1.21%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.18%	1,427,853.90		(18,234.28)	
Retained Earnings	117,020,360.84	98.33%	98,663,189.76	97.59%	18,357,171.08	18.61%
Prior Period Adjustment	(651,695.43)	-0.55%	(214,948.97)	-0.21%	(436,746.46)	203.19%
Total Equity	119,004,900.67	100%	101,102,710.33	98.59%	17,902,190.34	17.71%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	120,551,846.74	100%	103,344,277.53	98.59%	17,207,569.21	16.65%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C

SAGAY WATER DISTRICT
BALANCE SHEET
As of December 2016


	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to total
ASSETS AND OTHER DEBITS						
CURRENT ASSETS						
Cash-Collecting Officer	266,039.54	0.93%	173,337.77	0.70%	92,701.77	53.48%
Working fund		0.00%		0.00%	0.00	0.00%
Payroll Fund		0.00%		0.00%	0.00	0.00%
Cash in Bank-Local Currency Current Acct.	18,718,351.76	65.62%	15,024,711.72	60.78%	3,693,640.04	24.58%
Cash in Bank -JSA	10,189.94	0.04%			10,189.94	0.00%
Cash in Bank-Local Currency Savings Acct. (RF)	1,538,484.25	5.39%	1,510,363.43	6.11%	28,120.82	1.86%
Cash in Bank-Local Currency Savings Acct. (LWUA)		0.00%			0.00	0%
Cash in Bank-Local Currency Savings Acct. (BIR eFPS)	66,754.53	0.23%	157,892.93	0.64%	-91,138.40	0.00%
Cash in Bank-Local Currency Time Deposit		0.00%		0.00%	0.00	0.00%
Cash in Bank -LCSA (Pag-IBIG EPCF)	10,005.61	0.04%			10,005.61	0.00%
Cash in Bank-HYSA	7,915,699.81	27.75%	7,851,950.26	31.77%	63,749.55	0.81%
Total	28,525,525.44	100.00%	24,718,256.11	100.00%	3,807,269.33	15.40%
Receivable Accounts						
Accounts Receivable	3,459,857.30	106.87%	2,785,485.16	111.73%	674,372.14	24.21%
Other receivable	499,105.03	15.42%	437,928.67	17.57%	61,176.36	13.97%
Installment Sales Receivable	29,562.00	0.91%	29,562.00	1.19%	-	0.00%
Allowance for Doubtful Accounts	(751,010.93)	-23.20%	(759,842.37)	-30.48%	8,831.44	-1.16%
Total	3,237,513.40	100.00%	2,493,133.46	100.00%	744,379.94	29.86%
Other Receivables						
Advances to Officers & Employee		0.00%				
Advances to Contractors	-	0.00%	-	0.00%	-	0.00%
Total	-	0.00%	-	0.00%	-	0.00%
Inventories						
Other Inventories-Meter	12,000.00	0.53%	100,170.00	10.44%	(88,170.00)	-88.02%
-Service Conn.	824.87	0.04%	55,014.31	5.73%	(54,189.44)	-98.50%
-Trans. & Dist. Mains	1,781,603.96	78.77%	730,736.34	76.14%	1,050,867.62	143.81%
Construction Materials Inventory		0.00%		0.00%	-	0.00%
Maint. Supply Inv.		0.00%		0.00%	-	0%
Office Supplies Inv.	124,949.34	5.52%	56,987.21	5.94%	67,962.13	119.26%
Chemicals & Filtering Supply Inv.	342,390.00	15.14%	16,800.00	1.75%	325,590.00	1938.04%
Total	2,261,768.17	100.00%	959,707.86	100.00%	1,302,060.31	135.67%

	Actual This Month		This month Last Year		Increase (Decreased) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Prepayment, Deposits and Deferred Charges						
Prepaid Insurance	43,084.18	37.38%	49,196.72	40.50%	(6,112.54)	-12.42%
Guarranty Deposit	71,548.14	62.08%	71,548.14	58.91%	-	0.00%
Deferred Charges	616.31	0.53%	715.24	0.59%	(98.93)	-13.83%
total	115,248.63	100.00%	121,460.10	100.00%	(6,211.47)	-5.11%
TOTAL CURRENT ASSETS	34,140,055.64		28,292,557.53		5,847,498.11	20.67%
PROPERTY PLANT AND EQUIPMENT						
Plant, Bldg. and Structure						
Office Bldg.	5,409,567.94	7.90%	5,011,390.94	8.34%	398,177.00	7.95%
Accumulated Depreciation-Office Bldg.	(948,224.98)	-1.39%	(808,412.76)	-1.35%	(139,812.22)	17.29%
Plant-(UPIS)	95,980,145.92	140.19%	87,346,061.12	145.39%	8,634,084.80	9.88%
Accumulated Depreciation-Plant	(34,797,340.56)	-50.83%	(31,473,885.62)	-52.39%	(3,323,454.94)	10.56%
CWIP-(Bldg.& other Structure))	198,907.50	0.29%	-	0.00%	198,907.50	0.00%
CWIP-(Plant))	2,619,840.00	3.83%	-	0.00%	2,619,840.00	0.00%
Total	68,462,895.82	100.00%	60,075,153.68	100.00%	8,387,742.14	13.96%
Equipment and Machinery						
Office Equipment	3,557,499.23	20.17%	3,190,260.48	21.29%	367,238.75	11.51%
Accumulated Depreciation-Office Equipt.	(2,398,165.39)	-13.60%	(2,083,970.23)	-13.91%	(314,195.16)	15.08%
Land Transportation	3,169,243.53	17.97%	2,896,038.33	19.33%	273,205.20	9.43%
Accumulated Depreciation-Land Transport Equipt.	(1,622,935.95)	-9.20%	(1,426,697.43)	-9.52%	(196,238.52)	13.75%
Other Machinery and Equipt.	22,677,591.10	128.61%	18,463,511.40	123.22%	4,214,079.70	22.82%
Accumulated Depreciation-Other Machinery .	(7,749,900.83)	-43.95%	(6,054,942.19)	-40.41%	(1,694,958.64)	27.99%
Total	17,633,331.69	100.00%	14,984,200.36	100.00%	2,649,131.33	17.68%
Intangible Assets	556,034.10	100.00%	179,327.85	100.00%	376,706.25	210.07%
TOTAL PROPERTY, PLANT AND EQUIPMENT	86,652,261.61		75,238,681.89		11,413,579.72	15.17%
TOTAL ASSETS AND OTHER DEBITS	120,792,317.25		103,531,239.42		17,261,077.83	16.67%


LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
CURRENT LIABILITIES						
Payable Accounts						
Accounts Payable	79,820.46	100.00%	78,137.74	100.00%	1,682.72	2.15%
Pension & Retirement Benefits Payable	-	0.00%	-	0.00%	-	0.00%
Insurance Premium Payable	-	0.00%	0	0.00%	0	0.00%
Total	79,820.46	100.00%	78,137.74	100.00%	1,682.72	2.15%
Inter- Agency Payables						
Due to National Govt. Agencies (BIR, etc.)	331,028.37	99.52%	278,433.06	33.91%	52,595.31	18.89%
Insurance Premium (GSIS)	(623.82)	-0.19%	542,600.75	66.08%	(543,224.57)	-100.11%
Due to Officers & Employee		0%		0.00	-	#DIV/0!
Contractor's Security Deposit		0%		0.00	-	0.00%
Due to Philhealth		0%		0.00%	-	0.00%
ECC		0%		0.00%	-	0.00%
Pagibig	2,222.45	0.67%	119.43	0.01%	2,103.02	0.00%
Total	332,627.00	100.00%	821,153.24	100.00%	(488,526.24)	-59.49%
Other Payable						
Accrued light & Power	-	0%	-	0%	-	0%
Guarranty deposit	959,884.68	99.91%	949,884.68	100.00%	10,000.00	1%
Loan Payable LBP		0.00%		0.00%	-	0%
Loan Payable RBSI	885.71	0.09%		0.00%	885.71	
Total	960,770.39	100%	949,884.68	100.00%	10,000.00	1%
Loan /Lease Payable						
Current Portion on long term Debts		0%		0.00%	-	0.00%
Total	-	0%	-	0.00%	-	0.00%
TOTAL CURRENT LIABILITIES	1,373,217.85	0%	1,849,175.66		(476,843.52)	-25.79%

	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
NON CURRENT LIABILITIES						
Loans Payable		#DIV/0!		100.00%	-	#DIV/0!
TOTAL NON-CURRENT LIABILITIES	-	#DIV/0!	-	100.00%	-	#DIV/0!
TOTAL LIABILITIES	<u>1,373,217.85</u>		<u>1,849,175.66</u>		<u>(476,843.52)</u>	<u>-25.79%</u>
DEFERRED CREDITS						
Other deferred credits	200.00	100%	400.00	100.00%	(200.00)	-50.00%
Accrued interest	-	0%	-	0.00%	-	0%
Total deferred Credits	<u>200.00</u>	<u>100%</u>	<u>400.00</u>	<u>100.00%</u>	<u>(200.00)</u>	<u>-50.00%</u>
EQUITY						
Government Equity	1,226,615.64	1.03%	1,226,615.64	1.21%	183,003.98	14.92%
Pension and Benefit Reserve	1,409,619.62	1.18%	1,452,853.90		(43,234.28)	
Retained Earnings	117,434,359.57	98.34%	99,305,110.32	97.66%	18,129,249.25	18.26%
Prior Period Adjustment	(651,695.43)	-0.55%	(302,916.10)	-0.30%	(348,779.33)	115.14%
Total Equity	<u>119,418,899.40</u>	<u>100%</u>	<u>101,681,663.76</u>	<u>98.57%</u>	<u>17,737,235.64</u>	<u>17.44%</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	<u>120,792,317.25</u>	<u>100%</u>	<u>103,531,239.42</u>	<u>98.57%</u>	<u>17,261,077.83</u>	<u>16.67%</u>

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Noted by:


MANFRED M. FUENTESFINA
 General Manager C