



Balance Sheet Statement

As of December 2016

ASSETS

CURRENT ASSETS

Cash On Hand

Cash - Collecting Officers	119,009.96
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Petty Cash Fund	16,554.00
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Cash In Bank

Cash in Bank - Local Curr. Curr. Account	11,421,031.17
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Cash in Bank Local Curr. Savings Acct.	14,098,393.63
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Cash in Bank - Local Curr. Time Deposits	5,359,791.95
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Receivables

Accounts Receivable	7,813,068.20
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Allowance for Doubtful Accounts	(1,487,500.29)	6,325,567.91
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Receivables - Disallowances/Charges		1,407,984.95
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Other Receivables		591,955.93
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Inventories

Merchandise Inventory	2,064,929.27
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Office Supplies Inventory	182,277.70
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Accountable Forms Inventory	1,463,093.57
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Chemicals Supplies Inventory	67,913.76
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Other Supplies Inventory	640,266.99
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Investments

Sinking Fund	1,499,570.33
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TOTAL CURRENT ASSETS

45,258,341.12

NON-CURRENT ASSETS

Property, Plant and Equip

Land	1,837,550.00
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Office Buildings	5,526,084.57
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Accumulated Dep'n - Office Buildings	(1,253,889.52)	4,272,195.05
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Office Equipment	746,205.00
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Accumulated Dep'n - Office Equipment	(345,707.01)	400,497.99
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Furniture and Fixtures	2,078,801.01
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Accum. Dep'n - Furniture and Fixtures	(622,104.88)	1,456,696.13
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IT Equipment and Software	1,796,908.81
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Accumulated Depreciation - IT Equipment	(1,097,696.26)	699,212.55
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Machinery	36,263,778.15
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Accumulated Depreciation - Machinery	(13,838,915.59)	22,424,862.56
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Communication Equipment	141,755.20
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Accum. Dep'n - Communication Equipment	(75,479.84)	66,275.36
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Other Machinery and Equipment	972,735.00
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DINALUPIHAN WATER DISTRICT

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Balance Sheet Statement

As of December 2016

Accum. Dep'n - Other Machinery & Equip.	(423,340.78)	549,394.22
Motor Vehicles	6,017,693.00	
Accum. Dep'n - Motor Vehicles	(3,284,493.35)	2,733,199.65
Other Property, Plant and Equipment	124,211,233.76	
Accum. Dep'n - Other Prop., Plant & Equip	(31,990,480.51)	92,220,753.25
Construction in Progress - Agency Assets		14,081,277.20
Other Assets		
Other Assets		3,802,637.09
TOTAL NON-CURRENT ASSETS		144,544,551.05
TOTAL ASSETS		189,802,892.17





Balance Sheet Statement

As of December 2016

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

Payable Accounts

Accounts Payable

2,396,533.87

Inter-agency Payables

Due to BIR

424,280.98

Due to GSIS

Other Liability Accounts

Guaranty Deposits Payable

4,250,338.90

Performance Bidders/Bail Bonds Payable

Other Payables

2,937,121.22

TOTAL CURRENT LIABILITIES

10,008,274.97

LONG-TERM LIABILITIES

Mortgage/bonds/loans Paya

Loans Payable - Domestic

3,315,227.00

Other Long-Term Liabilities

37,188,454.83

TOTAL LONG-TERM LIABILITIES

40,503,681.83

TOTAL LIABILITIES

50,511,956.80

EQUITY

Government Equity

714,424.80

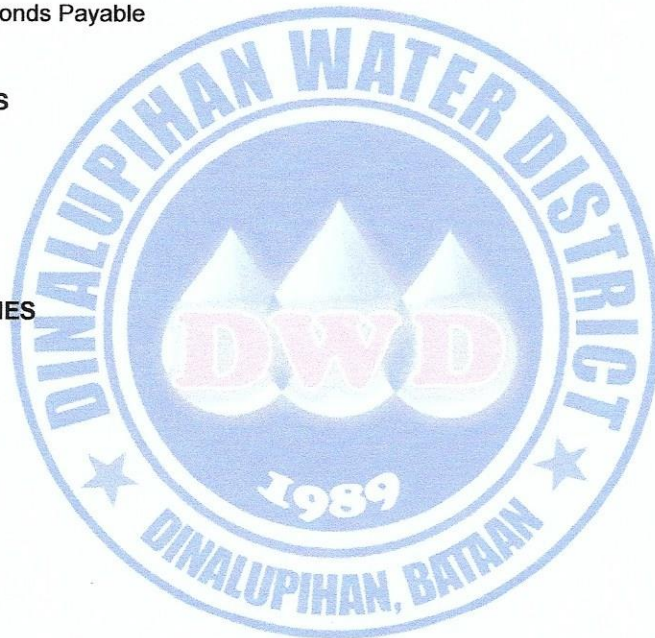
Retained Earnings

138,576,510.57

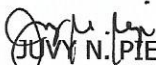
TOTAL EQUITY

139,290,935.37

TOTAL LIABILITIES AND EQUITY

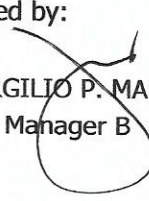
189,802,892.17

Prepared by:


JUVY N. PIEGA

OIC-Department Manager B

Approved by:


MR. VIRGILIO P. MANALILI
General Manager B



DINALUPIHAN WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES
For the month ended December 2016

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Y E A R T O D A T E T R A N S A C T I O N S

	ACTUAL	BUDGETED	VARIANCE
INCOME			
BUSINESS INCOME			
Income from Waterworks System	68,292,465.72	73,104,095.00	(4,811,629.28)
Sales Revenue	3,545,148.25	3,813,864.00	(268,715.75)
Other Business Income	2,580,822.79	286,200.00	2,294,622.79
TOTAL BUSINESS INCOME	74,418,436.76	77,204,159.00	(2,785,722.24)
OTHER INCOME			
Interest Income	128,344.11	180,000.00	(51,655.89)
Miscellaneous Income	5,000.00	0.00	5,000.00
TOTAL OTHER INCOME	133,344.11	180,000.00	(46,655.89)
GROSS INCOME	74,551,780.87	77,384,159.00	(2,832,378.13)
LESS: EXPENSES			
PERSONAL SERVICES			
Salaries and Wages - Regular	12,394,478.97	12,457,218.66	62,739.69
Salaries and Wages - Casual	200,670.00	175,552.00	(25,118.00)
Salaries and Wages - Contractual	665,587.63	804,006.00	138,418.37
Additional Compensation (ADCOM)	1,064,545.45	1,056,000.00	(8,545.45)
Representation Allowance (RA)	288,000.00	288,000.00	0.00
Transportation Allowance (TA)	288,000.00	288,000.00	0.00
Clothing/Uniform Allowance	205,000.00	205,000.00	0.00
Productivity Incentive Allowance	726,500.00	102,500.00	(624,000.00)
Other Bonuses and Allowances	1,324,259.00	983,259.00	(341,000.00)
Overtime and Night Pay	684,053.23	954,334.81	270,281.58
Cash Gift	235,000.00	0.00	(235,000.00)
Life and Retirement Insur. Contributions	1,382,542.45	1,366,264.08	(16,278.37)
PAG-IBIG Contributions	53,400.01	52,800.00	(600.01)
PHILHEALTH Contributions	128,987.50	373,800.00	244,812.50
ECC Contributions	53,400.00	49,200.00	(4,200.00)
Terminal Leave Benefits	0.00	120,000.00	120,000.00
Other Personnel Benefits	1,155,935.89	2,281,324.79	1,125,388.90
TOTAL PERSONAL SERVICES	20,850,360.13	21,557,259.34	706,899.21
MAINTENANCE AND OTHER OPERATING			
Traveling Expenses - Local	79,755.00	42,000.00	(37,755.00)
Training Expenses	544,712.00	687,818.00	143,106.00
Office Supplies Expenses	478,289.39	555,000.00	76,710.61
Accountable Forms Expenses	574,333.61	1,200,000.00	625,666.39
Food Supplies Expenses	69,432.35	60,000.00	(9,432.35)
Chemicals Supplies Expenses	90,486.39	168,000.00	77,513.61
Gasoline, Oil and Lubricants Expenses	1,070,989.63	1,267,213.98	196,224.35
Other Supplies Expenses	1,097,584.35	2,160,000.00	1,062,415.65
Water Expenses	7,311.15	10,200.00	2,888.85



DETAILED STATEMENT OF INCOME AND EXPENSES

For the month ended December 2016

YEAR TO DATE TRANSACTIONS

	ACTUAL	BUDGETED	VARIANCE
Electricity Expenses	8,869,881.16	8,551,399.20	(318,481.96)
Postage and Deliveries	5,740.00	3,000.00	(2,740.00)
Telephone Expenses - Landline	134,164.95	108,000.00	(26,164.95)
Telephone Expenses - Mobile	395,145.83	234,600.00	(160,545.83)
Internet Expenses	75,036.26	68,600.00	(6,436.26)
Cable, Satellite, Telegraph & Radio Exp.	5,000.00	6,000.00	1,000.00
Membership Dues to Organization	35,332.36	68,114.91	32,782.55
Advertising Expenses	23,108.00	5,000.00	(18,108.00)
Printing and Reproduction Expenses	694,740.00	700,000.00	5,260.00
Rent Expenses	156,798.76	153,473.20	(3,325.56)
Representation Expenses	811,890.01	660,000.00	(151,890.01)
Transportation and Delivery Expenses	35,898.40	24,000.00	(11,898.40)
Subscription Expenses	0.00	6,000.00	6,000.00
Survey Expenses	15,000.00	200,000.00	185,000.00
Legal Services	82,650.00	121,500.00	38,850.00
Auditing Services	244,774.73	254,774.73	10,000.00
Consultancy Services	132,000.00	0.00	(132,000.00)
Security Services	119,574.00	168,000.00	48,426.00
Other Professional Services	1,338,446.17	1,830,168.00	491,721.83
Repairs & Mtce. - Office Buildings	203,998.42	90,000.00	(113,998.42)
Repairs & Mtce. - Office Equipment	1,156.00	81,400.00	80,244.00
Repairs & Mtce. - Furniture & Fixtures	74,451.00	60,000.00	(14,451.00)
Repairs & Mtce. - IT Equip. & Software	675,550.00	440,000.00	(235,550.00)
Repairs & Maint.-Machinery	426,325.20	441,500.00	15,174.80
Repairs & Maint.-Communication Equip.	0.00	7,200.00	7,200.00
Repairs & Maint.-Other Mach. & Equip.	25,160.00	24,000.00	(1,160.00)
Repairs & Maint.-Motor Vehicles	399,232.62	300,000.00	(99,232.62)
Repairs & Maint.-OPPE	520,028.00	360,000.00	(160,028.00)
Repairs and Maintenance - Pumping Statio	341,825.98	264,000.00	(77,825.98)
Repairs & Maint.-Waterways	2,385,615.97	1,860,000.00	(525,615.97)
Donations	111,075.46	150,000.00	38,924.54
Extraordinary Expenses	874,574.80	1,006,700.00	132,125.20
Miscellaneous Expenses	213,944.35	264,000.00	50,055.65
Taxes, Duties and Licenses	733,330.01	1,423,702.24	690,372.23
Fidelity Bond Insurance	11,850.00	12,350.00	500.00
Insurance Expenses	103,614.18	177,476.02	73,861.84
Bad Debts Expenses	152,291.31	1,268,143.71	1,115,852.40
Depreciation - Office Buildings	242,687.36	203,148.00	(39,539.36)
Depreciation - Office Equipment	75,041.55	48,350.88	(26,690.67)
Depreciation - Furniture and Fixtures	150,330.57	90,000.00	(60,330.57)
Depreciation - IT Equipment	162,166.66	120,010.68	(42,155.98)




DINALUPIHAN WATER DISTRICT
DETAILED STATEMENT OF INCOME AND EXPENSES
For the month ended December 2016

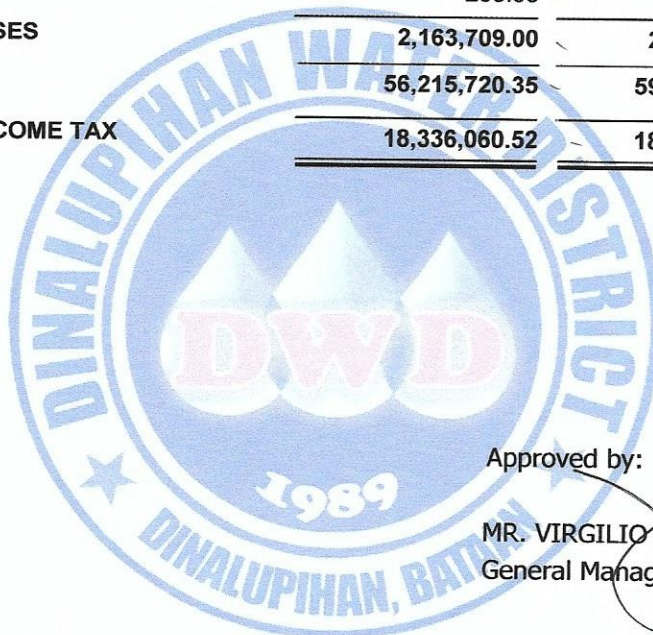
Y E A R T O D A T E T R A N S A C T I O N S

	ACTUAL	BUDGETED	VARIANCE
Depreciation - Machinery	2,127,347.77	1,836,000.00	(291,347.77)
Depreciation - Communication Equipment	11,308.80	11,308.80	0.00
Depreciation - Other Machineries & Equip	81,126.07	96,036.00	14,909.93
Depreciation - Motor Vehicles	625,891.40	435,010.68	(190,880.72)
Depreciation - Other Prop., Plant & Equi	3,840,187.34	3,605,762.93	(234,424.41)
Other Operating & Maintenance Expenses	1,443,465.90	1,509,303.52	65,837.62
TOTAL MAINTENANCE AND OTHER OPERATIN	33,201,651.22	35,498,265.48	2,296,614.26
FINANCIAL EXPENSES			
Interest Expenses	2,163,509.00	2,163,529.00	20.00
Other Financial Charges	200.00	12,000.00	11,800.00
TOTAL FINANCIAL EXPENSES	2,163,709.00	2,175,529.00	11,820.00
TOTAL EXPENSES	56,215,720.35	59,231,053.82	3,015,333.47
NET INCOME/(LOSS) BEFORE INCOME TAX	18,336,060.52	18,153,105.18	182,955.34

Prepared by:


JUVY N. PIEGA

OIC-Department Manager B



Approved by:


MR. VIRGILIO P. MANALILI
General Manager B



DINALUPIHAN WATER DISTRICT
Statement of Changes in Equity
For the period ended December 2016

EQUITY

Government Equity		714,424.80
Retained Earnings Beg.	117,244,140.32	
Add/Less: Prior Period Adjustment	2,996,309.73	
Income and Expense Summary	18,336,060.52	138,576,510.57
TOTAL EQUITY		139,290,935.37

Prepared by:


J. M. N. PIEGA
OIC-Department Manager B



Approved by:

MR. VIRGILIO R. MANALILI
General Manager B