



## DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended : June 2024

Account Grouping / Major Account Grouping / Account No. / Account Name	CURRENT MONTH	YEAR TO DATE	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT VARIANCE AMOUNT
<b>REVENUE</b>			
<b>Service and Business Income</b>			
<b>Business Income</b>			
402-02-090 Waterworks System Fees	2,259,264.55	11,932,343.85	( 11,932,343.85)
402-02-230 Fines and Penalties-Business Income	81,681.65	419,536.10	( 419,536.10)
402-02-990 Other Business Income	62,308.70	741,132.85	( 741,132.85)
Subtotal :	2,403,254.90	13,093,012.80	0.00 ( 13,093,012.80)
Total :	2,403,254.90	13,093,012.80	0.00 ( 13,093,012.80)
<b>EXPENSES</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
501-01-010 Salaries and Wages-Regular	370,350.00	2,222,100.00	( 2,222,100.00)
<b>Other Compensation</b>			
501-02-010 Personnel Economic Relief Allowance (PERA)	32,000.00	192,000.00	( 192,000.00)
501-02-020 Representation Allowance (RA)	5,000.00	30,000.00	( 30,000.00)
501-02-030 Transportation Allowance (TA)	5,000.00	30,000.00	( 30,000.00)
501-02-040 Clothing/Uniform Allowance		112,000.00	( 112,000.00)
501-02-130 Overtime and Night Pay		33,885.26	( 33,885.26)
501-02-140 Mid Year/Year End Bonus		370,350.00	( 370,350.00)
<b>Personnel Benefit Contributions</b>			
501-03-010 Retirement and Life Insurance Premiums	1,600.00	9,600.00	( 9,600.00)
501-03-020 Pag-IBIG Contributions	7,407.00	38,635.00	( 38,635.00)
501-03-030 PhilHealth Contributions	9,258.77	55,552.58	( 55,552.58)
501-03-040 Employees Compensation Insurance Premiums	44,442.00	266,652.00	( 266,652.00)
<b>Other Personnel Benefit</b>			
501-04-030 Terminal Leave Benefits		61,666.89	( 61,666.89)
Subtotal :	475,057.77	3,422,441.73	0.00 ( 3,422,441.73)
<b>Maintenance and Other Operating Expenses</b>			
<b>General Services</b>			
502-12-030 Security Services	56,693.76	279,384.64	( 279,384.64)
<b>Traveling Expenses</b>			
502-01-010 Traveling Expenses-Local	72,742.48	189,489.32	( 189,489.32)
<b>Traning and Scholarship Expenses</b>			
502-02-010 Training Expenses	3,000.00	4,000.00	( 4,000.00)
<b>Supplies and Materials Expenses</b>			
502-03-010 Office Supplies Expenses	3,435.00	15,607.50	( 15,607.50)
502-03-020 Accountable Forms Expenses		5,265.00	( 5,265.00)
502-03-080 Medical,Dental and Laboratory Supplies Expenses	18,361.35	111,155.85	( 111,155.85)
502-03-090-1 Fuel,Oil and Lubricants Expenses-Admin	9,471.75	59,230.23	( 59,230.23)
502-03-090-2 Fuel,Oil and Lubricants Expenses-Operation	17,100.00	68,700.00	( 68,700.00)
<b>Utility Expenses</b>			
502-04-020-1 Electricity Expenses-Admin	11,739.64	50,982.07	( 50,982.07)
502-04-020-2 Electricity Expenses-Operation	317,028.47	1,266,446.04	( 1,266,446.04)
<b>Communication Expenses</b>			
502-05-030 Internet Subscription Expenses	2,099.00	10,495.00	( 10,495.00)
<b>Repairs and Maintenance</b>			
502-13-030-1 Repairs and Maintenance-Infrastructure Assets-Trans.Dist. & Main.		58,780.00	( 58,780.00)
502-13-030-3 Repairs and Maintenance-Infrastructure Assets-Services	38,833.00	125,797.00	( 125,797.00)
502-13-040 Repairs and Maintenance-Buildings and Other Structures		29,490.00	( 29,490.00)
502-13-060 Repairs and Maintenance-Transportation Equipment	7,830.00	23,185.00	( 23,185.00)
502-13-210 Repairs and Maintenance-Semi-Expendable Machinery and Equipment		20,600.00	( 20,600.00)
502-13-210-0 Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Office Equipment	4,600.00	5,250.00	( 5,250.00)
<b>Taxes,Insurance Premiums and Other Fees</b>			
502-15-010 Taxes,Duties and Licenses	5,398.63	284,894.47	( 284,894.47)
502-15-020 Fidelity Bond Premiums		14,250.00	( 14,250.00)
502-15-030 Insurance Expenses		4,859.20	( 4,859.20)
<b>Other Maintenance and Operating Expenses</b>			
502-99-020 Printing and Publication Expenses		790.00	( 790.00)
502-99-030 Representation Expenses		36,265.50	( 36,265.50)

Account Grouping / Major Account Grouping / Account No. / Account Name	CURRENT MONTH	YEAR TO DATE		
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	VARIANCE AMOUNT
502-99-030-1 Representation Expenses-BOD	6,581.50	40,848.50		( 40,848.50)
502-99-080 Donations		4,000.00		( 4,000.00)
502-99-120 Directors and Committee Member's Fees	11,808.00	83,808.00		( 83,808.00)
502-99-990 Other Maintenance and Operating Expenses	255,027.51	1,087,071.40		( 1,087,071.40)
<b>Subtotal :</b>	<b>841,750.09</b>	<b>3,880,644.72</b>	<b>0.00</b>	<b>( 3,880,644.72)</b>
<b>Non-Cash Expenses</b>				
<b>Discounts and Rebates</b>				
505-05-010 Other Discounts	10,805.80	60,579.99		( 60,579.99)
<b>Depreciation</b>				
505-01-030-2 Depreciation -Infrastructure Asset-Trans. & Dist. Mains.	29,772.21	178,633.26		( 178,633.26)
505-01-030-3 Depreciation -Infrastructure-Meter	4,166.25	24,997.50		( 24,997.50)
505-01-030-4 Depreciation-Water Supply System-Reservoir & Tanks	1,980.00	11,880.00		( 11,880.00)
505-01-040 Depreciation-Buildings and Other Structures	2,369.44	14,216.64		( 14,216.64)
505-01-041-2 Depreciation-Water Supply System-Trans. & Dist. Mains.-Source Facility	4,250.00	25,500.00		( 25,500.00)
505-01-041-3 Depreciation-Water Supply System-Trans. & Dist. Mains.-Transmission Line	36,279.21	217,675.26		( 217,675.26)
505-01-041-4 Depreciation-Water Supply System-Trans. & Dist. Mains.-Plumbing Tools	1,500.00	9,000.00		( 9,000.00)
505-01-050 Depreciation-Machinery and Equipment	19,649.86	117,899.16		( 117,899.16)
505-01-050-1 Depreciation-Other Machinery and Equipment	19,718.07	118,308.42		( 118,308.42)
505-01-060 Depreciation-Transportation Equipmen	402.78	2,416.68		( 2,416.68)
505-01-070 Depreciation-Furniture,Fixtures and Books	869.34	5,216.04		( 5,216.04)
505-01-991 Depreciation - Other Structures	7,920.00	47,520.00		( 47,520.00)
<b>Subtotal :</b>	<b>139,682.96</b>	<b>833,842.95</b>	<b>0.00</b>	<b>( 833,842.95)</b>
<b>Financial Expenses</b>				
<b>Financial Expenses</b>				
503-01-020 Interest Expenses	164,236.20	999,347.92		( 999,347.92)
<b>Subtotal :</b>	<b>164,236.20</b>	<b>999,347.92</b>	<b>0.00</b>	<b>( 999,347.92)</b>
<b>Total :</b>	<b>1,620,727.02</b>	<b>9,136,277.32</b>	<b>0.00</b>	<b>( 9,136,277.32)</b>
<b>Grand Total :</b>	<b>4,023,981.92</b>	<b>22,229,290.12</b>		
<b>NET INCOME / (LOSS)</b>	<b><u>782,527.88</u></b>	<b><u>3,956,735.48</u></b>	<b><u>0.00</u></b>	<b><u>3,956,735.48</u></b>

Prepared by:

  
**KENNETH P. MADRONERO**  
Accounting Processor A

Noted by:

  
**DAISY B. JESORO**  
General Manager D






## STATEMENT OF CASHFLOW

For the Period Ended : June 2024

	June	2024 YTD
<b>CASHFLOW FROM Operating ACTIVITIES</b>		
<b>CASHFLOW FROM INFLOWS :</b>		
Collection Of Service And Business Income	67,308.70	588,048.80
Other Miscellaneous Receipts	19,742.00	25,146.84
Proceeds From Sale Of Goods And Services	2,126,729.19	12,005,209.76
<i>Total Cash INFLOWS</i>	<u>2,213,779.89</u>	<u>12,618,405.40</u>
<b>CASHFLOW FROM OUTFLOWS :</b>		
Payment For Financial Expenses	164,236.20	999,347.92
Payment For Other Maintenance & Operating Expenses	323,423.99	2,518,006.79
Payment For Powerbill	328,768.11	1,317,428.11
Payment For Salaries And Other Benefits	381,951.80	2,763,194.25
Remittance For Pag-Ibig	7,407.00	38,635.00
Remittance For Philhealth	9,258.77	55,552.62
Remittance To GSIS	46,042.00	276,252.00
Remittance To Withholding Tax/Percentage	17,225.21	415,623.63
<i>Total Cash OUTFLOWS</i>	<u>1,278,313.08</u>	<u>8,384,040.32</u>
<i>Net Cash from Provided (used) by Operating ACTIVITIES</i>	<u>935,466.81</u>	<u>4,234,365.08</u>
<b>CASHFLOW FROM investing ACTIVITIES</b>		
<b>CASHFLOW FROM OUTFLOWS :</b>		
Purchase Of Inventories Withheld For Consumption/Water Meter/Official Rec		269,732.15
Purchase Of IT Equipment		39,167.95
Sinking Fund Deposit	67,502.30	300,315.85
Due from officers and employees	15,000.00	215,000.00
<i>Total Cash OUTFLOWS</i>	<u>82,502.30</u>	<u>824,215.95</u>
<i>Net Cash from Provided (used) by investing ACTIVITIES</i>	<u>( 82,502.30)</u>	<u>( 824,215.95)</u>
<b>CASHFLOW FROM Financing ACTIVITIES</b>		
<b>CASHFLOW FROM OUTFLOWS :</b>		
Loan Payment To LWUA	119,979.00	919,933.28
<i>Total Cash OUTFLOWS</i>	<u>119,979.00</u>	<u>919,933.28</u>
<i>Net Cash from Provided (used) by Financing ACTIVITIES</i>	<u>( 119,979.00)</u>	<u>( 919,933.28)</u>
<b>NET INCREASED (DECREASED) IN CASH &amp; CASH EQUIVALENT</b>	<u>732,985.51</u>	<u>2,490,215.85</u>
<b>CASH &amp; CASH EQUIVALENT AT BEG. OF PERIOD</b>	<u>18,974,711.55</u>	<u>17,217,481.21</u>
<b>CASH &amp; CASH EQUIVALENT AT END OF PERIOD</b>	<u>19,707,697.06</u>	<u>19,707,697.06</u>
<b>Breakdown</b>		
Cash-Collecting Officer	67,853.98	
Petty Cash	25,000.00	
Cash in Bank-LCCA-DBP(Operational Fund)	12,860,214.74	
Cash in Bank-LCCA-DBP(Employees Leave Credit)	4,970,101.43	
Cash in Bank-LCCA-LBP(Well Drilling)	78,511.41	
Cash in Bank-LCCA-LBP(Rehab Project)-0132-1073-60	73,310.03	
Cash in Bank-LCCA-LBP (0132-1124-01)	1,632,705.47	
<b>Total Cash &amp; Cash Equivalent</b>	<u>19,707,697.06</u>	
	<b>0.00</b>	

Prepared by:

  
**KENNETH P. MADRONERO**  
Accounting Processor A

Noted by:

  
**DAISY B. MESORO**  
General Manager D

# MONTHLY DATA SHEET

For the Month Ending June 2024

Name of Water District : Donsol  
Province : Sorsogon  
Region : V  
CCC No. : 72  
Email Address : donsolwaterdistrict49@  
Website, if any: www.donsolwd.gov.ph  
Contact Nos. (mobile): 9285210367  
(landline) : (056) 211-0149  
Geo Coordinates of WD Office(Longitude,Latitude) : \_\_\_\_\_  
Under Joint Venture Agreement? (Yes/No): No

## 1. MUNICIPAL DATA/SERVICE COVERAGE

1.1 Municipality(ies) Served			Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys.
Main Mun.:	<u>Donsol</u>	<u>C</u>	<u>51</u>	<u>16</u>	<u>31.4%</u>
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____
Annexed:	_____	_____	_____	_____	_____

## 2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	<u>4,048</u>		
2.2 Total Active	<u>3,319</u>		
2.3 Total metered	_____		
2.4 Total billed	<u>3,238</u>		
2.5 Ave. Persons/Conn.	<u>5.0</u>		
2.6 Population Served (2.2 x 2.5)	<u>16,595</u>		
2.7 Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
New		<u>22</u>	<u>145</u>
Reconnection		<u>7</u>	<u>66</u>
Disconnected		<u>8</u>	<u>35</u>
Increase (Decrease) in S. C.		<u>21</u>	<u>176</u>
2.8 No. of Customers in Arrears	_____	<u>( 0.0% )</u>	
2.9 No. of Active Connections		<u>Metered</u>	<u>Unmetered</u>
Residential/Domestic	<u>2,888</u>	_____	<u>2,888</u>
Government	<u>58</u>	_____	<u>58</u>
Commercial/Industrial	<u>292</u>	<u>-</u>	<u>292</u>
Full Commercial	<u>176</u>	_____	<u>176</u>
Commercial A	<u>57</u>	_____	<u>57</u>
Commercial B	<u>55</u>	_____	<u>55</u>
Commercial C	<u>4</u>	_____	<u>4</u>

Commercial D			-
Bulk/Wholesale			-
Total	3,238	-	3,238

### 3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year): 1/1/2012 Effectivity (mm/dd/year): 6/10/2015

#### 3.2 Water Rates

CLASSIFICATION	MINIMUM	COMMODITY CHARGES					
	CHARGES	11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	P 278.00	P 29.80	P 33.65	38.70	P 44.30	P	P
Commercial/Industrial	556.00	59.60	67.30	77.40	88.60		
Commercial A	486.00	52.15	58.85	67.70	77.50		
Commercial B	417.00	44.00	50.45	58.05	66.45		
Commercial C	347.00	37.25	42.05	48.35	55.35		
Commercial D							
Bulk Sales							

### 4. BILLING & COLLECTION DATA:

	This Month	Year-to-Date
4.1 BILLING (Water Sales)		
a. Current - metered	P 2,259,264.55	P 11,932,343.85
b. Current - unmetered		-
c. Penalty Charges	81,681.65	419,536.10
d. Less: Senior Citizen & PWD Discount	10,805.80	60,579.99
Total	P 2,330,140.40	P 12,291,299.96

4.2 BILLING PER CONSUMER CLASS:		
e Residential/Domestic	P 1,629,974.75	P 8,771,710.60
f Government	154,577.50	893,003.30
g Commercial/Industrial	474,712.30	2,267,629.95
h Bulk/Wholesale		-
Total	P 2,259,264.55	P 11,932,343.85

4.3 COLLECTION (Water Sales)		
a. Current account	P 1,323,945.11	P 7,182,169.51
b. Arrears - current year	874,446.51	4,646,260.48
c. Arrears - previous years	8,692.25	586,991.80
Total	P 2,207,083.87	P 12,415,421.79

4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.): 2,629,300.84

4.5 ON-TIME-PAID, This Month	This Month	Year-to-Date
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$	58.9%	



#### 4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{11,828,429.99}{12,291,299.96} = 96.2\%$$

#### 4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{12,415,421.79}{14,920,600.80} = 83.2\%$$

### 5. FINANCIAL DATA:

	<u>This Month</u>	<u>Year-to-Date</u>
<b>5.1 REVENUES</b>		
a. Operating Revenues	P 2,340,946.20	P 12,351,879.95
b. Non-Operating revenues	62,308.70	741,132.85
Total	P 2,403,254.90	P 13,093,012.80
<b>5.2 EXPENSES</b>		
a. Salaries and wages	P 475,057.77	P 3,422,441.73
b. Pumping cost (Fuel, Oil, Electric)	334,128.47	1,335,146.04
c. Chemicals (treatment)	3,150.00	18,900.00
d. Other O & M Expense	504,471.62	2,526,598.68
e. Depreciation Expense	128,877.16	773,262.96
f. Interest Expense	164,236.20	999,347.92
g. Others	10,805.80	60,579.99
Total	P 1,620,727.02	P 9,136,277.32
<b>5.3 NET INCOME (LOSS)</b>	P 782,527.88	P 3,956,735.48
<b>5.4 CASH FLOW STATEMENT</b>		
a. Receipts	P 2,213,779.89	P 12,618,405.40
b. Disbursements	1,480,794.38	10,128,189.55
c. Net Receipts (Disbursements)	732,985.51	2,490,215.85
d. Cash balance, beginning	18,974,711.55	17,217,481.21
e. Cash balance, ending	19,707,697.06	19,707,697.06
<b>5.5 MISCELLANEOUS (Financial)</b>		
a. Loan Funds (Total)	-	151,821.44
1. Cash in Bank	P -	P 151,821.44
2. Cash on Hand		
b. WD Funds (Total)	800,487.81	22,693,746.32
1. Cash on hand	P (10,566.75)	P 67,853.98
2. Cash in bank	417,736.46	14,492,920.21
3. Special Deposits	325,815.80	4,970,101.43
4. Investments		
5. Working fund	-	25,000.00
6. Reserves		
6.1 WD-LWUA JSA	67,502.30	3,137,870.70
6.2 General Reserves		
c. Materials & Supplies inventory	P (9,524.35)	P 1,167,013.39

d. Accounts Receivable	200,462.58	3,070,450.06
1. Customers	P 200,462.58	P 3,070,450.06
2. Materials on loans		
3. Officers & Employees		
e Customers' deposits		
f Loans payable	(119,979.00)	37,162,945.79
g Payable to creditors eg. suppliers		

5.6 FINANCIAL RATIOS	This Month		Year-to-Date	
a. Operating Ratio ( benchmark = $\leq 0.75$ )				
Operating Expenses	1,445,685.02	= 0.62	8,076,349.41	= 0.65
Operating Revenues	2,340,946.20		12,351,879.95	
b. Net Income Ratio				
Net Income (Loss)	782,527.88	= 0.33	3,956,735.48	= 0.30
Total Revenues	2,403,254.90		13,093,012.80	
c Current Ratio ( benchmark = $\geq 1.5$ )				
Current Assets			27,030,459.15	= 926.07
Current Liabilities			29,188.38	

## 6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY	Total Rated Capacity			Basis of Data
	Number	(In LPS)	or (in Cum/Mo)	
a. Wells	4	46		
b. Springs				
c. Surface/River				
d. Bulk purchase				
Total	4	46	-	

Conversion: 1 LPS ~ 2,600 cum/mo

6.2 WATER PRODUCTION (m <sup>3</sup> )	This Month	Year-to-Date	Method of Measurement
a. WD-Owned Sources			
1 Gravity			
2 Pumped	78,504.0	435,173.0	
Sub-Total	78,504.0	435,173.0	
b. External Source/s			
Total	78,504.0	435,173.0	

6.3 WATER PRODUCTION COST	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	27,828.00	154,875.00
b. Total power cost for pumping (PHP)	223,394.58	1,489,840.63
c. Other energy cost (oil, etc.) (PHP)		-
d. Total Pumping Hours (motor drive)		-
e. Total Pumping Hours (engine drive)		-
f. Total Chlorine consumed (Kg.)	77	467.00
g. Total Chlorine cost (PHP)	15,211.35	92,255.85
h. Total cost of other chemicals (PHP)		
Total Production Cost	P 238,605.93	P 1,582,096.48