



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	CURRENT MONTH					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
CASH- COLLECTING OFFICER	102	2,326,106.24				2,326,106.24	
WORKING FUND	103		450,000.00				450,000.00
PETTY CASH FUND	104	501,000.00				501,000.00	
PAYROLL FUND	105						
CASH IN BANK- LOCAL CURRENCY	107	14,707,088.78				14,707,088.78	
CASH IN BANK- FOREIGN CURRENCY	108						
ACCOUNTS RECEIVABLE	111	478,865.46				478,865.46	
NOTES RECEIVABLE	112						
INSTALLMENT SALES RECEIVABLE	121	2,039,113.08				2,039,113.08	
ADVANCES TO OFFICERS AND EMPLOYEES	134		82,430.80				82,430.80
DUE FROM OFFICERS AND EMPLOYEES	135	100,674.99				100,674.99	
RECEIVABLE- DISALLOWANCES/CHARGES	136		44,350.00				44,350.00
RENT/LEASE RECEIVABLE	141		5,000.00				5,000.00
BANK CHARGES	142						
INSURANCE/REINSURANCE CLAIMS	143						
OTHER RECEIVABLE	149		2,193.79				2,193.79
OFFICE SUPPLIES INVENTORY	151						
FUEL, OIL AND LUBRICANTS	157	84,000.00				84,000.00	
CHEMICALS AND FILTERING SUPPLIES	158						
MAINTENANCE SUPPLIES INVENTORY	159	180,407.82				180,407.82	
CONSTRUCTION MATERIALS INVENTORY	168						
OTHER INVENTORIES	169	683,010.41				683,010.41	
PREPAID RENT	171						
PREPAID INSURANCE	172		28,939.90				28,939.90
ADVANCES TO CONTRACTORS	176		3,832,734.55				3,832,734.55
GUARANTY DEPOSITS	177						
OTHER PREPAYMENTS AND DEPOSITS	178	3,532,714.86				3,532,714.86	
OTHER DEFERRED CHARGES	189		175,379.62				175,379.62
OTHER INVESTMENTS	199						
LAND	201	500.00				500.00	
LAND IMPROVEMENTS	202	3,065,165.69				3,065,165.69	
PLANT (UPIS)	203	107,930,223.31				107,930,223.31	
BUILDINGS AND OTHER STRUCTURES	204	29,544,002.37				29,544,002.37	
LEASEHOLD IMPROVEMENTS- LAND	205						
LEASEHOLD IMPROVEMENTS- PLANT, BLDG.	206						
OFFICE EQUIPMENT	207		589,931.26				589,931.26
LABORATORY EQUIPMENT	208						
LAND TRANSPORT EQUIPMENT	214	822,300.00				822,300.00	
WATERCRAFT	216						
OTHER MACHINERY AND EQUIPMENT	225	57,098,997.58				57,098,997.58	
FURNITURE AND FIXTURES	226	39,400.00				39,400.00	
BOOKS	227						
MOTOR VEHICLES	241		822,300.00				822,300.00
CONSTRUCTION-IN-PROGRESS- PLANT	243		136,521,135.02				136,521,135.02
CONSTRUCTION-IN-PROGRESS- BUILDINGS	244		56,587,198.45				56,587,198.45
OTHER PROPERTY, PLANT & EQUIPMENT	250						
INTANGIBLE ASSETS	261	17,360.00				17,360.00	
SINKING FUND	263						

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SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

		CURRENT MONTH					
ACCOUNT TITLE	ACCT	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
RESTRICTED FUNDS	265						
OTHER RESERVE FUNDS	266						
OTHER ASSETS	279						
ALLOWANCE FOR DOUBTFUL ACCOUNTS	301		71,893.27				71,893.27
ACCUMULATED DEPRECIATION- LAND	302		62,496.99				62,496.99
ACCUMULATED DEPRECIATION- PLANT	303		1,452,237.96				1,452,237.96
ACCUMULATED DEPRECIATION- BUILDINGS	304		2,256,434.99				2,256,434.99
ACCUMULATED DEPRECIATION- LEASEHOLD	305						
ACCUMULATED DEPRECIATION- LEASEHOLD	306						
ACCUMULATED DEPRECIATION- OFFICE	307		170,515.33				170,515.33
ACCUMULATED DEPRECIATION-	308		46,670.09				46,670.09
ACCUMULATED DEPRECIATION - LAND	314						
ACCUMULATED DEPRECIATION -	316						
ACCUMULATED DEPRECIATION- OTHER	325		3,709,501.51				3,709,501.51
ACCUMULATED DEPRECIATION- FURNITURE	326		45,802.10				45,802.10
ACCUMULATED DEPRECIATION - MOTOR	341		78,696.39				78,696.39
ACCUMULATED DEPRECIATION - OTHER PPE	350						
ACCUMULATED AMORTIZATION - INTANGIBLE	361		17,060.96				17,060.96
ACCOUNTS PAYABLE	401		6,395,337.10				6,395,337.10
NOTES PAYABLE	402						
INSURANCE PREMIUM PAYABLE	405						
INTEREST PAYABLE	406						
PENSION AND RETIREMENT BENEFITS	407	326,392.72				326,392.72	
DUE TO NATIONAL GOVERNMENT AGENCIES	412	227,252.38				227,252.38	
DUE TO GSIS	413	4,154.10				4,154.10	
DUE TO PAG-IBIG	414	1,264.42				1,264.42	
DUE TO PHILHEALTH	415						
DUE TO OFFICERS AND EMPLOYEES	423		2,830,072.30				2,830,072.30
CONTRACTOR'S SECURITY DEPOSITS	424		387,407.53				387,407.53
ACCRUED LIGHT AND POWER	426						
OTHER PAYABLES	429		222,246.33				222,246.33
LOANS PAYABLE	433	42,283,619.65				42,283,619.65	
CURRENT PORTION OF LONG-TERM DEBT	434		39,521,904.65				39,521,904.65
LOAN PENALTY PAYABLE	435						
LEASE PAYABLE	439						
DEFERRED TAX LIABILITY (FRANCHISE TAX)	446						
DEFERRED INCOME FROM PENALTY	450						
CUSTOMERS' DEPOSIT	451		1,790,233.06				1,790,233.06
OTHER DEFERRED CREDITS	459		260,592.91				260,592.91
GOVERNMENT EQUITY	471						
CAPITAL/EQUITY RESERVE	477						
DONATED CAPITAL (OPIC)	479		593,526.92				593,526.92
RETAINED EARNINGS	481	1,904,765.08				1,904,765.08	
SALES REVENUE	571		251,681.19		251,681.19		
RENT/LEASE INCOME	574						
GENERATION, TRANSMISSION AND	576		52,618,221.91		52,618,221.91		
SEMINAR/TRAINING FEE	582						
INTEREST INCOME	612		100,209.27		100,209.27		



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	CURRENT MONTH					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
DIVIDEND INCOME	613						
OTHER BUSINESS AND SERVICE INCOME	618		3,751,862.10		3,751,862.10		
FINES AND PENALTIES- BUSINESS AND	619		1,939,052.21		1,939,052.21		
GAIN ON SALE OF ASSETS	623						
GAIN ON INVESTMENT	624						
OTHER GAINS	629						
SUBSIDY FROM NATIONAL GOVERNMENT	631						
SUBSIDY FROM LOCAL GOVERNMENT UNITS	636						
SUBSIDY FROM GOVERNMENT OWNED	637						
OTHER SUBSIDY INCOME	639						
GRANTS AND DONATIONS	649						
OTHER INCOME	659		304,729.78		304,729.78		
DISCOUNTS	662	519,659.39		519,659.39			
REBATES	667						
SALARIES AND WAGES- REGULAR	701	4,660,906.43		4,660,906.43			
SALARIES AND WAGES – OTHERS	706	308,978.26		308,978.26			
PERSONNEL ECONOMIC RELIEF ALLOWANCE	707	478,636.35		478,636.35			
ADDITIONAL COMPENSATION (ADCOM)	708						
REPRESENTATION ALLOWANCE	710	95,000.00		95,000.00			
TRANSPORTATION ALLOWANCE	711	74,000.00		74,000.00			
CLOTHING AND UNIFORM ALLOWANCE	712	230,772.00		230,772.00			
HONORARIA (DIRECTORS' FEES AND	713	173,900.00		173,900.00			
YEAR-END BONUS	714						
OTHER BONUSES AND ALLOWANCES	719						
LIFE AND RETIREMENT INSURANCE	721	563,331.36		563,331.36			
PAG-IBIG CONTRIBUTIONS	722	24,100.00		24,100.00			
PHILHEALTH CONTRIBUTIONS	723	53,912.50		53,912.50			
ECC CONTRIBUTIONS	724	24,059.45		24,059.45			
PROVIDENT FUND CONTRIBUTIONS	725						
OTHER PERSONNEL BENEFIT	729	74,654.60		74,654.60			
RETIREMENT BENEFITS - REGULAR	734						
VACATION AND SICK LEAVE BENEFITS	737	2,829,611.71		2,829,611.71			
OTHER PERSONNEL BENEFITS	749	975,439.31		975,439.31			
OFFICE SUPPLIES EXPENSE	751		3,982.77		3,982.77		
FUEL, OIL AND LUBRICANTS EXPENSES	757	71,151.47		71,151.47			
MAINTENANCE SUPPLIES EXPENSES	759						
OTHER SUPPLIES EXPENSES	765	142,416.53		142,416.53			
TRAVEL EXPENSES	766	109,551.85		109,551.85			
TRAINING AND SCHOLARSHIP EXPENSES	767	98,169.00		98,169.00			
WATER	768	29,933.41		29,933.41			
ELECTRICITY	769	131,857.08		131,857.08			
FUEL	771						
POSTAGE AND DELIVERIES	772	80.00		80.00			
TELEPHONE EXPENSES- LANDLINE	773	13,533.48		13,533.48			
TELEPHONE EXPENSES- MOBILE	774	62,963.98		62,963.98			
INTERNET EXPENSES	775	11,248.69		11,248.69			
CABLE, SATELLITE, TELEGRAPH AND RADIO	776						
PRINTING EXPENSES	777	59,070.00		59,070.00			



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

		C U R R E N T M O N T H					
ACCOUNT TITLE	ACCT	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
ADVERTISING, PROMOTIONAL AND	778	242,457.71		242,457.71			
TAXES, DUTIES AND LICENSES	779	858,553.35		858,553.35			
INSURANCE PREMIUMS	781	28,939.90		28,939.90			
REPRESENTATION EXPENSES	782	64,428.28		64,428.28			
AWARDS AND REWARDS	783	7,084.96		7,084.96			
INDEMNITIES AND OTHER CLAIMS	785	3,373.00		3,373.00			
RENT/ LEASE EXPENSES	786	1,054,947.51		1,054,947.51			
SURVEY EXPENSES	787						
RESEARCH, EXPLORATION AND	788						
GENERATION, TRANSMISSION AND	792	16,338,214.42		16,338,214.42			
EXTRAORDINARY AND MISCELLANEOUS	795	24,333.31		24,333.31			
MEMBERSHIP DUES AND CONTRIBUTION TO	796	5,500.00		5,500.00			
CULTURAL AND ATHLETIC EXPENSES	797						
REPAIRS AND MAINTENANCE - LAND	802						
REPAIRS AND MAINTENANCE - PLANT (UPIS)	803	4,279,327.02		4,279,327.02			
REPAIRS AND MAINTENANCE - BUILDINGS	804	1,053,105.08		1,053,105.08			
REPAIRS AND MAINTENANCE - OFFICE	807	51,915.00		51,915.00			
REPAIRS AND MAINTENANCE - LABORATORY	808						
REPAIRS AND MAINTENANCE - LAND	814	128,751.41		128,751.41			
REPAIRS AND MAINTENANCE -	817	31,070.00		31,070.00			
REPAIRS AND MAINTENANCE - OTHER	825	611,421.00		611,421.00			
REPAIRS AND MAINTENANCE - FURNITURE	826						
OTHER SUBSIDIES	839		18,479.75		18,479.75		
DONATIONS	841	18,759.75		18,759.75			
LEGAL SERVICES	842	25,000.00		25,000.00			
AUDITING SERVICES	843						
GENERAL/JANITORIAL SERVICES	845						
SECURITY SERVICES	846	586,823.32		586,823.32			
COMPUTER DATA PROCESSING SERVICES	848	12,000.00		12,000.00			
OTHER PROFESSIONAL SERVICES	849						
DOUBTFUL ACCOUNTS EXPENSES	901	71,893.27		71,893.27			
DEPRECIATION - LAND IMPROVEMENTS	902	62,496.99		62,496.99			
DEPRECIATION - PLANT (UPIS)	903	1,452,237.96		1,452,237.96			
DEPRECIATION - BUILDINGS AND OTHER	904	2,256,434.99		2,256,434.99			
DEPRECIATION* - LEASEHOLD	905						
DEPRECIATION* - LEASEHOLD	906						
DEPRECIATION - OFFICE EQUIPMENT	907	170,515.33		170,515.33			
DEPRECIATION - LABORATORY EQUIPMENT	908	46,670.09		46,670.09			
DEPRECIATION - LAND TRANSPORT	914						
DEPRECIATION - WATERCRAFT	916						
DEPRECIATION - OTHER MACHINERY AND	925	3,618,501.55		3,618,501.55			
DEPRECIATION - FURNITURE & FIXTURES	926	45,802.10		45,802.10			
DEPRECIATION - COMMUNICATION	929						
AMORTIZATION- INTANGIBLE ASSETS	931	48,815.62		48,815.62			
DEPRECIATION - MOTOR VEHICLES	941	78,696.39		78,696.39			
DEPRECIATION - OTHER PPE	950						
DEPRECIATION*-OTHER PROPERTY, PLANT &	951						
LOSS ON FOREIGN EXCHANGE	981						



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	CURRENT MONTH					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
LOSS ON SALE OF ASSETS	983						
LOSS OF ASSETS	985						
OTHER LOSSES	987						
OTHER MAINTENANCE AND OPERATING	989	907,767.56		907,767.56			
BANK CHARGES	991	19,907.10		19,907.10			
COMMITMENT FEES	992						
DOCUMENTARY STAMPS EXPENSES	995						
INTEREST EXPENSES	996	4,121,383.00		4,121,383.00			
LOAN PENALTY EXPENSES	997						
INCOME AND EXPENSE SUMMARY	999						
TOTAL		318,042,442.76	318,042,442.76	50,144,063.82	58,988,218.98	267,898,378.94	259,054,223.78
NET INCOME				8,844,155.16			8,844,155.16
GRAND TOTAL				58,988,218.98	58,988,218.98	267,898,378.94	267,898,378.94

Prepared by:

GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

Verified by:

YOLANDA D. BERBANO
 Division Manager - Finance

Verified Correct:

JAN 15 2016
 VIRGINIA S. DE SILVA
 Dept. Manager-Admin & Finance

Noted by:

ENGR. LORETO G. LIMCOLIOC
 General Manager



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	Y E A R - T O - D A T E					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
CASH- COLLECTING OFFICER	102	5,831,148.53				5,831,148.53	
WORKING FUND	103						
PETTY CASH FUND	104	501,000.00				501,000.00	
PAYROLL FUND	105						
CASH IN BANK- LOCAL CURRENCY	107	152,002,200.84				152,002,200.84	
CASH IN BANK- FOREIGN CURRENCY	108						
ACCOUNTS RECEIVABLE	111	77,021,097.83				77,021,097.83	
NOTES RECEIVABLE	112						
INSTALLMENT SALES RECEIVABLE	121		1,453,986.09				1,453,986.09
ADVANCES TO OFFICERS AND EMPLOYEES	134	91,500.00				91,500.00	
DUE FROM OFFICERS AND EMPLOYEES	135	310,941.99				310,941.99	
RECEIVABLE- DISALLOWANCES/CHARGES	136	11,461,856.20				11,461,856.20	
RENT/LEASE RECEIVABLE	141						
BANK CHARGES	142						
INSURANCE/REINSURANCE CLAIMS	143						
OTHER RECEIVABLE	149	2,642,132.02				2,642,132.02	
OFFICE SUPPLIES INVENTORY	151						
FUEL, OIL AND LUBRICANTS	157	91,480.00				91,480.00	
CHEMICALS AND FILTERING SUPPLIES	158						
MAINTENANCE SUPPLIES INVENTORY	159	708,235.05				708,235.05	
CONSTRUCTION MATERIALS INVENTORY	168						
OTHER INVENTORIES	169	26,592,320.25				26,592,320.25	
PREPAID RENT	171	6,000.00				6,000.00	
PREPAID INSURANCE	172	52,260.80				52,260.80	
ADVANCES TO CONTRACTORS	176	2,164,000.00				2,164,000.00	
GUARANTY DEPOSITS	177						
OTHER PREPAYMENTS AND DEPOSITS	178	10,270,452.61				10,270,452.61	
OTHER DEFERRED CHARGES	189	5,706,277.86				5,706,277.86	
OTHER INVESTMENTS	199						
LAND	201	98,155,160.97				98,155,160.97	
LAND IMPROVEMENTS	202	13,281,836.00				13,281,836.00	
PLANT (UPIS)	203	496,761,714.07				496,761,714.07	
BUILDINGS AND OTHER STRUCTURES	204	774,984,098.54				774,984,098.54	
LEASEHOLD IMPROVEMENTS- LAND	205						
LEASEHOLD IMPROVEMENTS- PLANT, BLDG.	206						
OFFICE EQUIPMENT	207	14,536,156.28				14,536,156.28	
LABORATORY EQUIPMENT	208	4,176,966.86				4,176,966.86	
LAND TRANSPORT EQUIPMENT	214						
WATERCRAFT	216						
OTHER MACHINERY AND EQUIPMENT	225	258,719,730.84				258,719,730.84	
FURNITURE AND FIXTURES	226	5,506,201.51				5,506,201.51	
BOOKS	227						
MOTOR VEHICLES	241	18,983,337.60				18,983,337.60	
CONSTRUCTION-IN-PROGRESS- PLANT	243	16,974,023.35				16,974,023.35	
CONSTRUCTION-IN-PROGRESS- BUILDINGS	244	16,717,125.62				16,717,125.62	
OTHER PROPERTY, PLANT & EQUIPMENT	250	68,750.00				68,750.00	
INTANGIBLE ASSETS	261	1,701,167.94				1,701,167.94	



**SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015**

		Y E A R - T O - D A T E					
ACCOUNT TITLE	ACCT CODE	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
SINKING FUND	263						
RESTRICTED FUNDS	265						
OTHER RESERVE FUNDS	266						
OTHER ASSETS	279	119,070.12				119,070.12	
ALLOWANCE FOR DOUBTFUL ACCOUNTS	301		818,246.09				818,246.09
ACCUMULATED DEPRECIATION- LAND	302		2,167,001.31				2,167,001.31
ACCUMULATED DEPRECIATION- PLANT	303		64,815,326.03				64,815,326.03
ACCUMULATED DEPRECIATION- BUILDINGS	304		173,097,499.55				173,097,499.55
ACCUMULATED DEPRECIATION- LEASEHOLD	305						
ACCUMULATED DEPRECIATION- LEASEHOLD	306						
ACCUMULATED DEPRECIATION- OFFICE	307		6,392,384.08				6,392,384.08
ACCUMULATED DEPRECIATION-	308		1,921,555.18				1,921,555.18
ACCUMULATED DEPRECIATION - LAND	314						
ACCUMULATED DEPRECIATION -	316						
ACCUMULATED DEPRECIATION- OTHER	325		98,521,608.36				98,521,608.36
ACCUMULATED DEPRECIATION- FURNITURE	326		1,374,766.58				1,374,766.58
ACCUMULATED DEPRECIATION - MOTOR	341		5,137,956.88				5,137,956.88
ACCUMULATED DEPRECIATION - OTHER PPE	350		32,128.08				32,128.08
ACCUMULATED AMORTIZATION - INTANGIBLE	361		519,902.65				519,902.65
ACCOUNTS PAYABLE	401		24,745,287.24				24,745,287.24
NOTES PAYABLE	402						
INSURANCE PREMIUM PAYABLE	405						
INTEREST PAYABLE	406		19,408.14				19,408.14
PENSION AND RETIREMENT BENEFITS	407						
DUE TO NATIONAL GOVERNMENT AGENCIES	412		784,313.43				784,313.43
DUE TO GSIS	413		1,684.55				1,684.55
DUE TO PAG-IBIG	414		2,255.90				2,255.90
DUE TO PHILHEALTH	415						
DUE TO OFFICERS AND EMPLOYEES	423		41,840,824.12				41,840,824.12
CONTRACTOR'S SECURITY DEPOSITS	424		14,637,190.12				14,637,190.12
ACCRUED LIGHT AND POWER	426						
OTHER PAYABLES	429		53,373,300.15				53,373,300.15
LOANS PAYABLE	433		565,931,809.87				565,931,809.87
CURRENT PORTION OF LONG-TERM DEBT	434		34,451,350.00				34,451,350.00
LOAN PENALTY PAYABLE	435						
LEASE PAYABLE	439						
DEFERRED TAX LIABILITY (FRANCHISE TAX)	446						
DEFERRED INCOME FROM PENALTY	450						
CUSTOMERS' DEPOSIT	451		3,446,812.42				3,446,812.42
OTHER DEFERRED CREDITS	459		2,028,729.92				2,028,729.92
GOVERNMENT EQUITY	471		4,149,481.53				4,149,481.53
CAPITAL/EQUITY RESERVE	477						
DONATED CAPITAL (OPIC)	479		188,575,857.82				188,575,857.82
RETAINED EARNINGS	481		538,395,167.43				538,395,167.43
SALES REVENUE	571		3,044,367.82		3,044,367.82		
RENT/LEASE INCOME	574		29,000.00		29,000.00		
GENERATION, TRANSMISSION AND	576		614,011,549.30		614,011,549.30		



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	Y E A R - T O - D A T E					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
SEMINAR/TRAINING FEE	582						
INTEREST INCOME	612		588,291.71		588,291.71		
DIVIDEND INCOME	613						
OTHER BUSINESS AND SERVICE INCOME	618		37,353,253.32		37,353,253.32		
FINES AND PENALTIES- BUSINESS AND	619		22,308,626.51		22,308,626.51		
GAIN ON SALE OF ASSETS	623						
GAIN ON INVESTMENT	624						
OTHER GAINS	629						
SUBSIDY FROM NATIONAL GOVERNMENT	631						
SUBSIDY FROM LOCAL GOVERNMENT UNITS	636						
SUBSIDY FROM GOVERNMENT OWNED	637						
OTHER SUBSIDY INCOME	639						
GRANTS AND DONATIONS	649						
OTHER INCOME	659		3,386,706.92		3,386,706.92		
DISCOUNTS	662	4,620,095.20		4,620,095.20			
REBATES	667						
SALARIES AND WAGES- REGULAR	701	54,343,551.41		54,343,551.41			
SALARIES AND WAGES - OTHERS	706	2,866,418.79		2,866,418.79			
PERSONNEL ECONOMIC RELIEF ALLOWANCE	707	5,590,763.10		5,590,763.10			
ADDITIONAL COMPENSATION (ADCOM)	708						
REPRESENTATION ALLOWANCE	710	1,140,000.00		1,140,000.00			
TRANSPORTATION ALLOWANCE	711	888,000.00		888,000.00			
CLOTHING AND UNIFORM ALLOWANCE	712	1,024,270.90		1,024,270.90			
HONORARIA (DIRECTORS' FEES AND	713	2,138,500.00		2,138,500.00			
YEAR-END BONUS	714	4,651,633.50		4,651,633.50			
OTHER BONUSES AND ALLOWANCES	719	6,154,000.00		6,154,000.00			
LIFE AND RETIREMENT INSURANCE	721	6,623,147.67		6,623,147.67			
PAG-IBIG CONTRIBUTIONS	722	285,890.00		285,890.00			
PHILHEALTH CONTRIBUTIONS	723	634,081.25		634,081.25			
ECC CONTRIBUTIONS	724	285,451.80		285,451.80			
PROVIDENT FUND CONTRIBUTIONS	725						
OTHER PERSONNEL BENEFIT	729	161,852.00		161,852.00			
RETIREMENT BENEFITS - REGULAR	734						
VACATION AND SICK LEAVE BENEFITS	737	4,236,199.02		4,236,199.02			
OTHER PERSONNEL BENEFITS	749	19,825,198.50		19,825,198.50			
OFFICE SUPPLIES EXPENSE	751	3,138,716.51		3,138,716.51			
FUEL, OIL AND LUBRICANTS EXPENSES	757	977,631.47		977,631.47			
MAINTENANCE SUPPLIES EXPENSES	759						
OTHER SUPPLIES EXPENSES	765	1,146,869.95		1,146,869.95			
TRAVEL EXPENSES	766	995,796.04		995,796.04			
TRAINING AND SCHOLARSHIP EXPENSES	767	1,669,614.38		1,669,614.38			
WATER	768	506,465.42		506,465.42			
ELECTRICITY	769	1,737,165.93		1,737,165.93			
FUEL	771						
POSTAGE AND DELIVERIES	772	13,728.00		13,728.00			
TELEPHONE EXPENSES- LANDLINE	773	128,973.35		128,973.35			
TELEPHONE EXPENSES- MOBILE	774	420,160.05		420,160.05			



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

ACCOUNT TITLE	ACCT CODE	Y E A R - T O - D A T E					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
INTERNET EXPENSES	775	48,215.84		48,215.84			
CABLE, SATELLITE, TELEGRAPH AND RADIO	776						
PRINTING EXPENSES	777	59,070.00		59,070.00			
ADVERTISING, PROMOTIONAL AND	778	705,916.18		705,916.18			
TAXES, DUTIES AND LICENSES	779	10,310,415.16		10,310,415.16			
INSURANCE PREMIUMS	781	379,264.91		379,264.91			
REPRESENTATION EXPENSES	782	549,655.09		549,655.09			
AWARDS AND REWARDS	783	298,275.38		298,275.38			
INDEMNITIES AND OTHER CLAIMS	785	28,042.50		28,042.50			
RENT/ LEASE EXPENSES	786	11,532,049.22		11,532,049.22			
SURVEY EXPENSES	787	72,000.00		72,000.00			
RESEARCH, EXPLORATION AND	788						
GENERATION, TRANSMISSION AND	792	181,217,855.98		181,217,855.98			
EXTRAORDINARY AND MISCELLANEOUS	795	292,000.16		292,000.16			
MEMBERSHIP DUES AND CONTRIBUTION TO	796	163,576.00		163,576.00			
CULTURAL AND ATHLETIC EXPENSES	797	21,780.40		21,780.40			
REPAIRS AND MAINTENANCE - LAND	802						
REPAIRS AND MAINTENANCE - PLANT (UPIS)	803	24,961,719.27		24,961,719.27			
REPAIRS AND MAINTENANCE - BUILDINGS	804	4,295,115.26		4,295,115.26			
REPAIRS AND MAINTENANCE - OFFICE	807	605,173.02		605,173.02			
REPAIRS AND MAINTENANCE - LABORATORY	808	62,042.95		62,042.95			
REPAIRS AND MAINTENANCE - LAND	814	1,146,408.75		1,146,408.75			
REPAIRS AND MAINTENANCE -	817	535,831.28		535,831.28			
REPAIRS AND MAINTENANCE - OTHER	825	10,315,340.56		10,315,340.56			
REPAIRS AND MAINTENANCE - FURNITURE	826	7,266.67		7,266.67			
OTHER SUBSIDIES	839						
DONATIONS	841	19,759.75		19,759.75			
LEGAL SERVICES	842	300,000.00		300,000.00			
AUDITING SERVICES	843						
GENERAL/JANITORIAL SERVICES	845						
SECURITY SERVICES	846	5,623,236.04		5,623,236.04			
COMPUTER DATA PROCESSING SERVICES	848	48,000.00		48,000.00			
OTHER PROFESSIONAL SERVICES	849	291,040.00		291,040.00			
DOUBTFUL ACCOUNTS EXPENSES	901	71,893.27		71,893.27			
DEPRECIATION - LAND IMPROVEMENTS	902	332,193.83		332,193.83			
DEPRECIATION - PLANT (UPIS)	903	11,125,233.29		11,125,233.29			
DEPRECIATION - BUILDINGS AND OTHER	904	22,729,560.52		22,729,560.52			
DEPRECIATION* - LEASEHOLD	905						
DEPRECIATION* - LEASEHOLD	906						
DEPRECIATION - OFFICE EQUIPMENT	907	2,172,661.72		2,172,661.72			
DEPRECIATION - LABORATORY EQUIPMENT	908	560,926.08		560,926.08			
DEPRECIATION - LAND TRANSPORT	914						
DEPRECIATION - WATERCRAFT	916						
DEPRECIATION - OTHER MACHINERY AND	925	18,081,985.34		18,081,985.34			
DEPRECIATION - FURNITURE & FIXTURES	926	632,164.06		632,164.06			
DEPRECIATION - COMMUNICATION	929						
AMORTIZATION- INTANGIBLE ASSETS	931	243,997.61		243,997.61			



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2015

		Y E A R - T O - D A T E					
ACCOUNT TITLE	ACCT	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	CODE	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
DEPRECIATION - MOTOR VEHICLES	941	1,612,013.76		1,612,013.76			
DEPRECIATION - OTHER PPE	950						
DEPRECIATION*OTHER PROPERTY, PLANT &	951						
LOSS ON FOREIGN EXCHANGE	981						
LOSS ON SALE OF ASSETS	983						
LOSS OF ASSETS	985						
OTHER LOSSES	987						
OTHER MAINTENANCE AND OPERATING	989	4,788,620.73		4,788,620.73			
BANK CHARGES	991	115,753.60		115,753.60			
COMMITMENT FEES	992						
DOCUMENTARY STAMPS EXPENSES	995						
INTEREST EXPENSES	996	50,659,157.00		50,659,157.00			
LOAN PENALTY EXPENSES	997						
INCOME AND EXPENSE SUMMARY	999						
TOTAL		2,509,357,629.10	2,509,357,629.10	493,219,385.42	680,721,795.58	2,016,138,243.68	1,828,635,833.52
NET INCOME				187,502,410.16			187,502,410.16
GRAND TOTAL				680,721,795.58	680,721,795.58	2,016,138,243.68	2,016,138,243.68

Prepared by:

GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

Verified by:

YOLANDA D. BERBANO
 Division Manager - Finance

Verified Correctly:

JAN 15 2016
 VIRGINIA S. DE SILVA
 Dept. Manager-Admin & Finance

Noted by:

ENGR. LORETO G. LIMCOLIOC
 General Manager



SAN JOSE DEL MONTE CITY WATER DISTRICT
Brgy. Minuyan, City of San Jose del Monte, Bulacan

BALANCE SHEET
FOR THE PERIOD ENDED DEC. 31, 2015

		AMOUNT	% to Total
ASSETS AND OTHER DEBITS			
CURRENT ASSETS			
Cash and Cash Equivalents			
Cash-Collecting Officer	102	5,831,148.53	0.35%
Working Fund	103	-	0.00%
Revolving Fund	104	501,000.00	0.03%
Payroll Fund	105		0.00%
Cash in Bank-Local Currency	107	152,002,200.84	9.16%
Total		<u>158,334,349.37</u>	<u>9.54%</u>
Trade and Other Receivables			
Accounts Receivable	111	77,021,097.83	4.64%
Allowance for Doubtful Accounts	301	(818,246.09)	-0.05%
Accounts Receivable (Net)		<u>76,202,851.74</u>	<u>4.59%</u>
Installment Sales Receivable	121	(1,453,986.09)	-0.09%
Total		<u>74,748,865.65</u>	<u>4.50%</u>
Other Receivables			
Advances to Officers and Employees	134	91,500.00	0.01%
Due from Officers and Employees	135	310,941.99	0.02%
Receivable-Disallowances/Charges	136	11,461,856.20	0.69%
rent/Lease Receivable	141		0.00%
Insurance/reinsurance Claims Receivable	143		
Other Receivable	149	2,642,132.02	0.16%
Total		<u>14,506,430.21</u>	<u>0.88%</u>
Inventories			
Office Supplies Inventory	151		
Fuel, Oil and Lubricants	157	91,480.00	0.01%
Chemicals and Filtering Supplies Inventory	158		
Maintenance Supplies Inventory	159	708,235.05	0.04%
Construction Materials Inventory	168		
Other Inventories	169	26,592,320.25	1.60%
Total		<u>27,392,035.30</u>	<u>1.65%</u>
Prepaid Expenses			
Prepaid Rent	171	6,000.00	0.00%
Prepaid Insurance	172	52,260.80	0.00%
Advances to Contractors	176	2,164,000.00	0.13%
Guaranty Deposits	177		
Other Prepayments and Deposits	178	10,270,452.61	0.62%
Other Deferred Charges	189	5,706,277.86	0.34%
Total		<u>18,198,991.27</u>	<u>1.10%</u>
TOTAL CURRENT ASSETS		<u>293,180,671.80</u>	17.67%
NON-CURRENT ASSETS			
Investments	199		
Other Investments			
TOTAL NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Land and Other Improvements			
Land	201	98,155,160.97	5.91%
Land Improvements	202	13,281,836.00	0.80%



SAN JOSE DEL MONTE CITY WATER DISTRICT
Brgy. Minuyan, City of San Jose del Monte, Bulacan

BALANCE SHEET
FOR THE PERIOD ENDED DEC. 31, 2015

		AMOUNT	% to Total
Accumulated Depreciation-Land Improvements	302	(2,167,001.31) \	-0.13%
Total		109,269,995.66 \	6.58%
Plants, Buildings and Structures	203	496,761,714.07 \	29.93%
Plant (UPIS)	303	(64,815,326.03) \	-3.90%
Accumulated Depreciation-Plant	204	774,984,098.54 \	46.69%
Buildings and Other Structures	304	(173,097,499.55) \	-10.43%
Accumulated Depreciation-Buildings and Other Structures		1,033,832,987.03 \	62.29%
Total			
Equipment and Machinery			
Office Equipment	207	14,536,156.28 \	0.88%
Accumulated Depreciation- Office Equipment	307	(6,392,384.08) \	-0.39%
Laboratory Equipment	208	4,176,966.86 \	0.25%
Accumulated Depreciation- Laboratory Equipment	308	(1,921,555.18) \	0.12%
Land Transport Equipment	214	-	0.00%
Accumulated Depreciation- Land Transport Equipment	314		
Other Machinery and Equipment	225	258,719,730.84 \	15.59%
Accumulated Depreciation- Other Machinery and Equipment	325	(98,521,608.36) \	-5.94%
Motor Vehicles	241	18,983,337.60 \	1.14%
Accumulated Depreciation- Motor Vehicles	341	(5,137,956.88) \	-0.31%
Total		184,442,687.08 \	11.10%
Furniture, Fixtures and Books			
Furniture and Fixtures	226	5,506,201.51 \	0.33%
Accumulated Depreciation- Furniture and Fixtures	326	(1,374,766.58) \	-0.08%
Total		4,131,434.93 \	0.25%
Construction-in-Progress			
Construction-in-Progress - Plant	243	16,974,023.35 \	1.02%
Construction-in-Progress - Buildings and Other Structures	244	16,717,125.62 \	1.01%
Total		33,691,148.97 \	2.03%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	250	68,750.00 \	0.00%
Accumulated Depreciation- Other PPE	350	(32,128.08) \	0.00%
Total		36,621.92 \	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT		1,365,404,875.59 \	82.25%
Intangible Assets	261	1,701,167.94 \	0.10%
Accumulated Amortization - Intangible Assets	361	(519,902.65) \	-0.03%
Other Assets	279	119,070.12 \	0.01%
Total		1,300,335.41 \	0.08%
TOTAL ASSETS AND OTHER DEBITS		1,659,885,882.80 \	100.00%

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

CURRENT LIABILITIES

Payable Accounts			
Accounts Payable	401	24,745,287.24 \	1.49%
Interest Payable	406	19,408.14 \	0.00%
Pension and Retirement Benefits Payable	407	-	0.00%
Total		24,764,695.38 \	1.49%



SAN JOSE DEL MONTE CITY WATER DISTRICT
Brgy. Minuyan, City of San Jose del Monte, Bulacan

BALANCE SHEET
FOR THE PERIOD ENDED DEC. 31, 2015

		AMOUNT	% to Total
Inter-Agency Payables			
Due to National Government Agencies (BIR, etc)	412	784,313.43	0.05%
Due to GSIS	413	1,684.55	0.00%
Due to Pag-Ibig	414	2,255.90	0.00%
Due to Philhealth	415	-	0.00%
Total		<u>788,253.88</u>	0.05%
Other Payables			
Due to Officers and Employees	423	41,840,824.12	2.52%
Contractor's Security Deposits	424	14,637,190.12	0.88%
Other Payables	429	53,373,300.15	3.22%
Total		<u>109,851,314.39</u>	6.62%
Loans/Lease Payable			
Current Portion of Long-Term Debt	434	34,451,350.00	2.08%
Total		<u>34,451,350.00</u>	2.08%
TOTAL CURRENT LIABILITIES		<u>169,855,613.65</u>	10.23%
NON-CURRENT LIABILITIES			
Loan Payable	433	565,931,809.87	34.10%
TOTAL NON-CURRENT LIABILITIES		<u>565,931,809.87</u>	34.10%
TOTAL LIABILITIES		<u>735,787,423.52</u>	44.33%
DEFERRED CREDITS			
Deferred Tax Liability (Franchise Tax)	446		
Customers' Deposit	451	3,446,812.42	0.21%
Other Deferred Credits	459	2,028,729.92	0.12%
TOTAL DEFERRED CREDITS		<u>5,475,542.34</u>	0.33%
EQUITY			
Government Equity	471	4,149,481.53	0.25%
Capital/equity Reserve	477		
Donated Capital (OPIC)	479	188,575,857.82	11.36%
Retained Earnings	481	538,395,167.43	32.44%
NET INCOME - Year-to-Date		<u>187,502,410.16</u>	11.29%
TOTAL EQUITY		<u>918,622,916.94</u>	55.34%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		<u>1,659,885,882.80</u>	100.00%

Prepared by:

GLORIA D. LEPASANA
Sr. Corp. Accts. Analyst

Verified by:

YOLANDA S. BERBANO
Division Manager - Finance

Verified Correct:

JAN 15 2016
VIRGINIA S. DE SILVA
Dept. Manager-Admin. & Finance

Noted by:

ENGR. LORETO G. LIMCOLIOC
General Manager



SAN JOSE DEL MONTE CITY WATER DISTRICT
INCOME STATEMENT
 For the Period Ended: December 31, 2015

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	%
Business And Service Income:							
Sales Revenue	251,681.19	391,666.63	(139,985.44)	3,044,367.82	4,700,000.00	(1,655,632.18)	-35
Rent/lease Income				29,000.00		29,000.00	-0
Generation, Transmission And Distribution	52,618,221.91	54,136,227.25	(1,518,005.34)	614,011,549.30	623,613,167.24	(9,601,617.94)	-2
Other Business And Service Income	3,751,862.10	4,512,113.46	(760,251.36)	37,353,253.32	41,837,139.03	(4,483,885.71)	-11
Fines And Penalties- Business And Service	1,939,052.21	2,165,449.08	(226,396.87)	22,308,626.51	24,944,526.69	(2,635,900.18)	-11
Discounts	-519,659.39	-556,550.40	(36,891.01)	-4,620,095.20	-6,678,604.80	(2,058,509.60)	-31
Total Business & Service Income	58,041,158.02	60,648,906.02	(2,607,748.00)	672,126,701.75	688,416,228.16	(16,289,526.41)	-2
Less: Operating Expenses:							
Operation Expenses:							
Personal Services:							
Salaries And Wages- Regular	4,660,906.43	5,774,944.37	1,114,037.94	54,343,551.41	69,299,332.00	14,955,780.59	22
Salaries And Wages – Others	308,978.26	2,194,142.46	1,885,164.20	2,866,418.79	2,866,418.79		0
Personnel Economic Relief Allowance (pera)	478,636.35	605,500.00	126,863.65	5,590,763.10	7,266,000.00	1,675,236.90	23
Representation Allowance	95,000.00	120,250.00	25,250.00	1,140,000.00	1,443,000.00	303,000.00	21
Transportation Allowance	74,000.00	99,250.00	25,250.00	888,000.00	1,191,000.00	303,000.00	25
Clothing And Uniform Allowance	230,772.00	683,935.80	453,163.80	1,024,270.90	1,600,000.00	575,729.10	36
Honoraria (directors' Fees And	173,900.00	193,640.00	19,740.00	2,138,500.00	2,143,200.00	4,700.00	0
Year-end Bonus				4,651,633.50	6,201,910.00	1,550,276.50	25
Other Bonuses And Allowances		14,091,146.80	14,091,146.80	6,154,000.00	20,265,146.80	14,111,146.80	70
Life And Retirement Insurance Contributions	563,331.36	692,993.32	129,661.96	6,623,147.67	8,315,919.84	1,692,772.17	20
Pag-ibig Contributions	24,100.00	27,400.00	3,300.00	285,890.00	328,800.00	42,910.00	13
Philhealth Contributions	53,912.50	86,624.11	32,711.61	634,081.25	1,039,489.98	405,408.73	39
Ecc Contributions	24,059.45	57,749.48	33,690.03	285,451.80	692,993.32	407,541.52	59
Provident Fund Contributions		866,241.65	866,241.65		10,394,899.80	10,394,899.80	100
Other Personnel Benefit Contributions	74,654.60	65,000.00	(9,654.60)	161,852.00	780,000.00	618,148.00	79
Retirement Benefits - Regular		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	100
Vacation And Sick Leave Benefits	2,829,611.71	432,032.39	(2,397,579.32)	4,236,199.02	4,236,199.02		0
Other Personnel Benefits	975,439.31	7,270,159.10	6,294,719.79	19,825,198.50	19,825,198.50		0
Total Personal Services	10,567,301.97	34,261,009.48	23,693,707.51	110,848,957.94	158,889,508.05	48,040,550.11	30
Other Operations Expenses							
Office Supplies Expense	-3,982.77	311,637.32	315,620.09	3,138,716.51	3,739,648.06	600,931.55	16
Fuel, Oil And Lubricants Expenses	71,151.47	134,927.29	63,775.82	977,631.47	1,619,126.93	641,495.46	40
Maintenance Supplies Expenses		7,833.37	7,833.37		94,000.00	94,000.00	100
Other Supplies Expenses	142,416.53	746,522.86	604,106.33	1,146,869.95	1,146,869.95		0
Travel Expenses	109,551.85	153,647.57	44,095.72	995,796.04	1,843,770.40	847,974.36	46
Training And Scholarship Expenses	98,169.00	360,416.63	262,247.63	1,669,614.38	4,325,000.00	2,655,385.62	61
Water	29,933.41	96,073.79	66,140.38	506,465.42	506,465.42		0
Electricity	131,857.08	204,652.12	72,795.04	1,737,165.93	2,455,825.00	718,659.07	29
Postage And Deliveries	80.00	2,500.00	2,420.00	13,728.00	30,000.00	16,272.00	54



SAN JOSE DEL MONTE CITY WATER DISTRICT
INCOME STATEMENT
 For the Period Ended: December 31, 2015

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	%
Telephone Expenses- Landline	13,533.48	13,745.80	212.32	128,973.35	164,949.60	35,976.25	22
Telephone Expenses- Mobile	62,963.98	206,608.36	143,644.38	420,160.05	420,160.05		0
Internet Expenses	11,248.69	9,798.81	(1,449.88)	48,215.84	117,585.72	69,369.88	59
Printing Expenses	59,070.00	146,770.87	87,700.87	59,070.00	1,761,250.00	1,702,180.00	97
Advertising, Promotional And Marketing	242,457.71	254,166.63	11,708.92	705,916.18	1,614,500.00	908,583.82	56
Taxes, Duties And Licenses	858,553.35	1,059,188.63	200,635.28	10,310,415.16	12,710,263.34	2,399,848.18	19
Insurance Premiums	28,939.90	52,885.78	23,945.88	379,264.91	379,264.91		0
Representation Expenses	64,428.28	50,000.00	(14,428.28)	549,655.09	600,000.00	50,344.91	8
Awards And Rewards	7,084.96	15,222.25	8,137.29	298,275.38	363,166.67	64,891.29	18
Indemnities And Other Claims	3,373.00	83,333.37	79,960.37	28,042.50	1,000,000.00	971,957.50	97
Rent/ Lease Expenses	1,054,947.51	1,660,059.29	605,111.78	11,532,049.22	11,532,049.22		0
Survey Expenses		28,000.00	28,000.00	72,000.00	100,000.00	28,000.00	28
Generation, Transmission And Distribution	16,338,214.42	835,334.30	(15,502,880.12)	181,217,855.98	252,477,087.19	71,259,231.21	28
Extraordinary And Miscellaneous Expenses	24,333.31	24,333.53	0.22	292,000.16	292,000.16		0
Membership Dues And Contribution To	5,500.00	16,666.63	11,166.63	163,576.00	200,000.00	36,424.00	18
Cultural And Athletic Expenses		21,780.40	21,780.40	21,780.40	21,780.40		0
Other Subsidies	-18,479.75		18,479.75				0
Donations	18,759.75	8,333.37	(10,426.38)	19,759.75	100,000.00	80,240.25	80
Legal Services	25,000.00	39,200.00	14,200.00	300,000.00	470,400.00	170,400.00	36
Auditing Services		212,000.00	212,000.00		212,000.00	212,000.00	100
Security Services	586,823.32	608,576.61	21,753.29	5,623,236.04	5,623,236.04		0
Computer Data Processing Services	12,000.00	28,000.00	16,000.00	48,000.00	160,000.00	112,000.00	70
Other Professional Services		27,083.37	27,083.37	291,040.00	325,000.00	33,960.00	10
Doubtful Accounts Expenses	71,893.27	6,100,000.00	6,028,106.73	71,893.27	6,100,000.00	6,028,106.73	99
Depreciation Expense	7,780,171.02	8,062,629.48	210,565.19	57,490,736.21	57,562,629.48		0
Other Maintenance And Operating Expenses	907,767.56	1,615,345.88	707,578.32	4,788,620.73	19,384,151.00	14,595,530.27	75
Total Other Operations Expenses	28,737,760.33	23,197,274.31	(5,540,486.02)	285,046,523.92	389,452,179.54	104,405,655.62	27
Total Operation Expenses	39,305,062.30	57,458,283.79	18,153,221.49	395,895,481.86	548,341,687.59	152,446,205.73	28
Maintenance Expenses:							
Repairs And Maintenance - Plant (upis)	4,279,327.02	6,512,885.90	2,233,558.88	24,961,719.27	24,961,719.27		0
Repairs And Maintenance - Buildings And	1,053,105.08	1,970,717.58	917,612.50	4,295,115.26	4,295,115.26		0
Repairs And Maintenance - Office Equipment	51,915.00	308,008.90	256,093.90	605,173.02	605,173.02		0
Repairs And Maintenance - Laboratory		42,857.10	42,857.10	62,042.95	300,000.00	237,957.05	79
Repairs And Maintenance - Land Transport	128,751.41	328,709.67	199,958.26	1,146,408.75	1,146,408.75		0
Repairs And Maintenance - Construction	31,070.00	453,331.28	422,261.28	535,831.28	535,831.28		0
Repairs And Maintenance - Other Machinery	611,421.00	5,706,398.66	5,094,977.66	10,315,340.56	10,315,340.56		0
Repairs And Maintenance - Furniture And		36,576.11	36,576.11	7,266.67	438,913.65	431,646.98	98
Total Maintenance Expenses	6,155,589.51	15,359,485.20	9,203,895.69	41,928,897.76	42,598,501.79	669,604.03	2
Total Operation And Maintenance Expenses	45,460,651.81	72,817,768.99	27,357,117.18	437,824,379.62	590,940,189.38	153,115,809.76	26



SAN JOSE DEL MONTE CITY WATER DISTRICT INCOME STATEMENT

For the Period Ended: December 31, 2015

	CURRENT MONTH			YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	%
Utility Operating Income	12,580,506.21	-12,168,862.97	24,749,369.18	234,302,322.13	97,476,038.78	136,826,283.35	58
Other Income							
Interest Income	100,209.27		100,209.27	588,291.71		588,291.71	0
Other Income	304,729.78	233,350.00	71,379.78	3,386,706.92	2,800,200.00	586,506.92	21
Total Income	12,985,445.26	-11,935,512.97	24,920,958.23	238,277,320.76	100,276,238.78	138,001,081.98	58
Miscellaneous Income Deductions							
Net Income Before Interest Charges And	12,985,445.26	-11,935,512.97	24,920,958.23	238,277,320.76	100,276,238.78	138,001,081.98	58
Bank Charges	19,907.10	115,753.60	95,846.50	115,753.60	115,753.60		0
Interest Expenses	4,121,383.00	-12,098,354.16	(16,219,737.16)	50,659,157.00	62,545,338.81	11,886,181.81	19
Net Income For The Period	8,844,155.16	47,087.59	8,797,067.57	187,502,410.16	37,615,146.37	149,887,263.79	80

Prepared by:

GLORIA D. CEPASANA
Sr. Corp. Accts. Analyst

Verified by:

YOLANDA D. BERBANO
Division Manager - Finance

Verified Correct:

JAN 15 2016
VIRGINIA S. DE SILVA
Dept. Manager-Admin & Finance

Noted by:

ENGR. LORETO G. LIMCOLIOC
General Manager

SAN JOSE DEL MONTE CITY WATER DISTRICT
STATEMENT OF CASH FLOWS
As of December 31, 2015

	THIS MONTH	YTD
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills, Revenue & Other Charges	54,166,397.39	637,411,896.18
Other Revenue - Septage Fee	2,845,506.86	23,739,880.57
Refund of overpayment of expenses and Cash Advances	138,272.33	1,293,801.00
Sale of fittings / Bid Documents	847,592.24	11,656,436.15
Customer's Deposits	265,815.61	4,254,410.85
Other Collections	522,733.83	9,391,738.70
Interests	99,535.48	578,768.10
Adjustments	6,991,483.54	8,005,628.13
Total Cash Inflows	65,877,337.28	696,332,559.68
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	3,217,246.62	42,852,173.41
Fuel/Power for Pumping	8,064,683.75	99,196,839.62
Purchased Water	5,500,084.59	59,285,544.58
Chemicals & Filtering Materials	1,622,639.16	11,381,177.27
Other Operation and Maintenance Expenses	6,952,947.24	95,441,599.07
Purchase of materials & supplies for Inventory	3,882,892.40	36,826,396.81
Remittance to Other Agencies	7,027,113.58	74,072,730.21
Refund of Customer's Deposits	-	95,562.93
Bank Charges	19,907.10	115,753.60
Adjustments	9,950.53	8,641,384.23
Total Cash Outflows	36,297,464.97	427,909,161.73
Total Cash Provided (used) by Operating Activities	29,579,872.31	268,423,397.95
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments	-	-
Proceeds from sale of:		
Office Equipment, Furniture and Fixtures	-	-
Transportation Equipment	-	51,000.00
Other Property, Plant and Equipment	-	-
Equity / Shares for Water Source Development	593,526.92	26,801,543.08
Total Cash Inflows	593,526.92	26,852,543.08
Cash Outflows:		
Purchase / Construction of		
Office Equipment, Furniture and Fixtures, Bldgs. & Other PPE	6,221,948.21	176,696,944.30
Transportation Equipment	-	-
Total Cash Outflows	6,221,948.21	176,696,944.30
Total Cash Provided (used) by Investing Activities	(5,628,421.29)	(149,844,401.22)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loan Payable)	-	-
Cash Outflows:		
Cash Payment of int. on loans payable & other fin. Charges	-	-
Payment of Loans	6,867,256.00	82,407,072.00
Total Cash Provided (used) by Financing Activities	(6,867,256.00)	(82,407,072.00)
Cash Provided by Operating, Investing and Financing Activities	17,084,195.02	36,171,924.73
Add: Cash and Cash Equivalents, Beginning	141,250,154.35	122,162,424.64
Cash and Cash Equivalents, Ending	158,334,349.37	158,334,349.37

Prepared by:

GLORIA D. LEPASANA
Sr. Corp. Accts. Analyst

Verified by:

YOLANDA D. BERBANO
Manager, Finance Division

Noted by:

ENGR. LORETO G. LIMCOLIQC
General Manager

Verified Correct by:

VIRGINIA S. DA SILVA
Manager, Admin. & Finance Department

JAN 15 2016

Note:

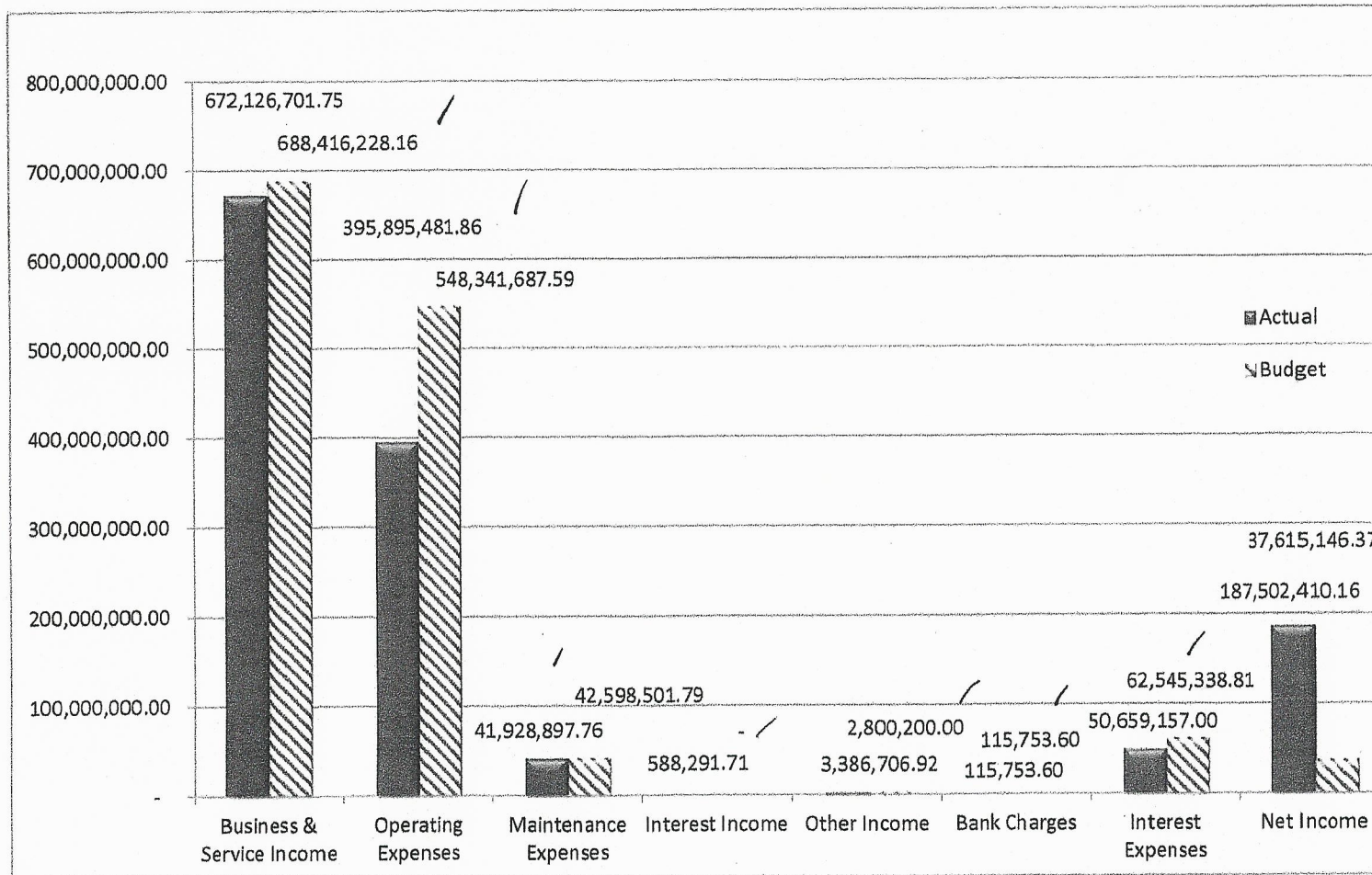
Cash on Hand	5,831,148.53
Petty Cash Fund	501,000.00
Cash in Bank	152,002,200.84
Total	158,334,349.37

DEC. 2015	ACTUAL	BUDGET
METERED SALES	52,604,701.19	54,136,227.25
PENALTY	1,922,552.21	2,165,449.08
MMF	777,330	788,450.
SEPTAGE FEE	2,923,774.60	3,681,263.45

DATE: 1/28/16

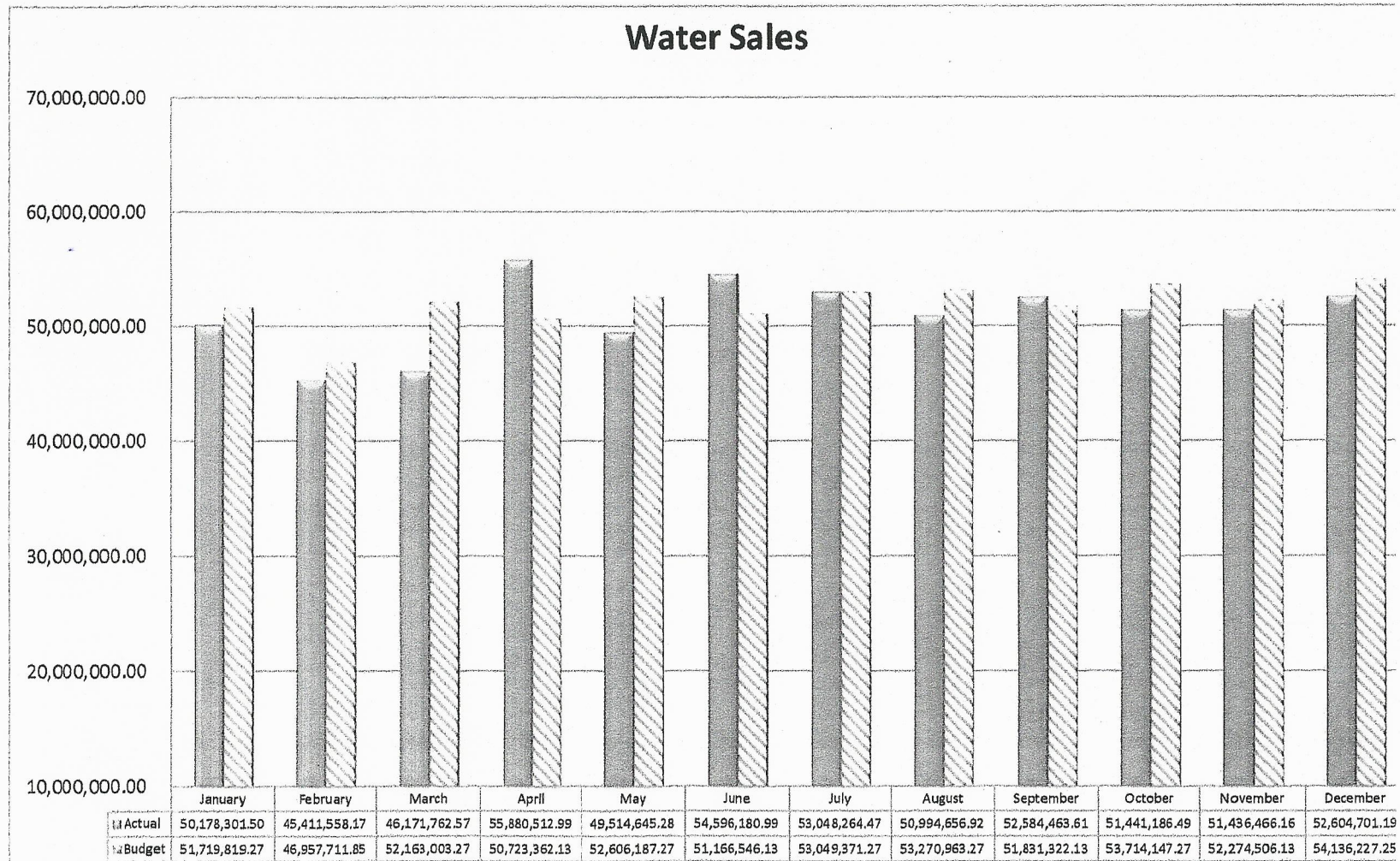
Graph 1

Income Statement
For the period ended December 31, 2015



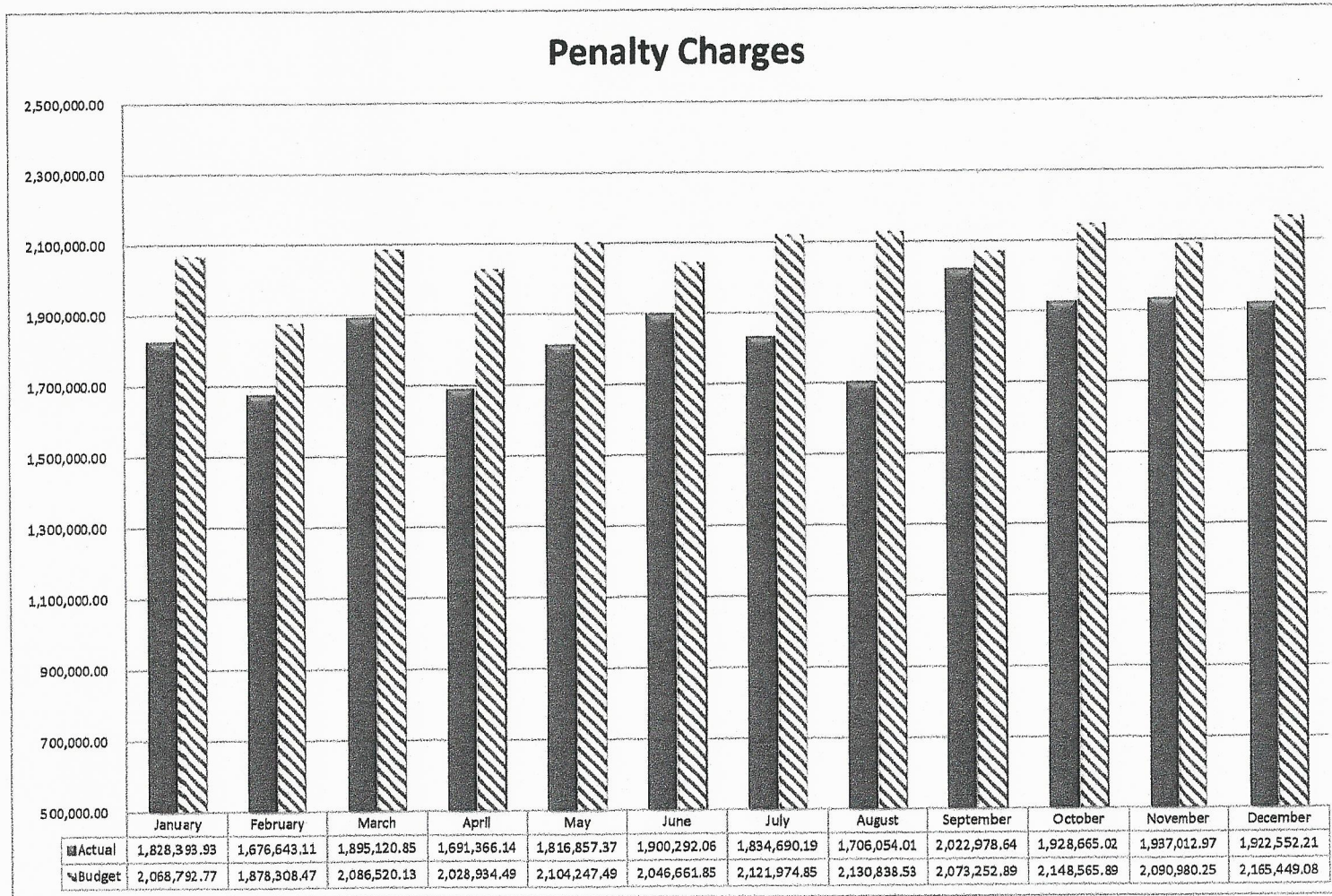
Graph 2

Business & Service Income
As of December 31, 2015
Actual vs. Budget



Graph 3

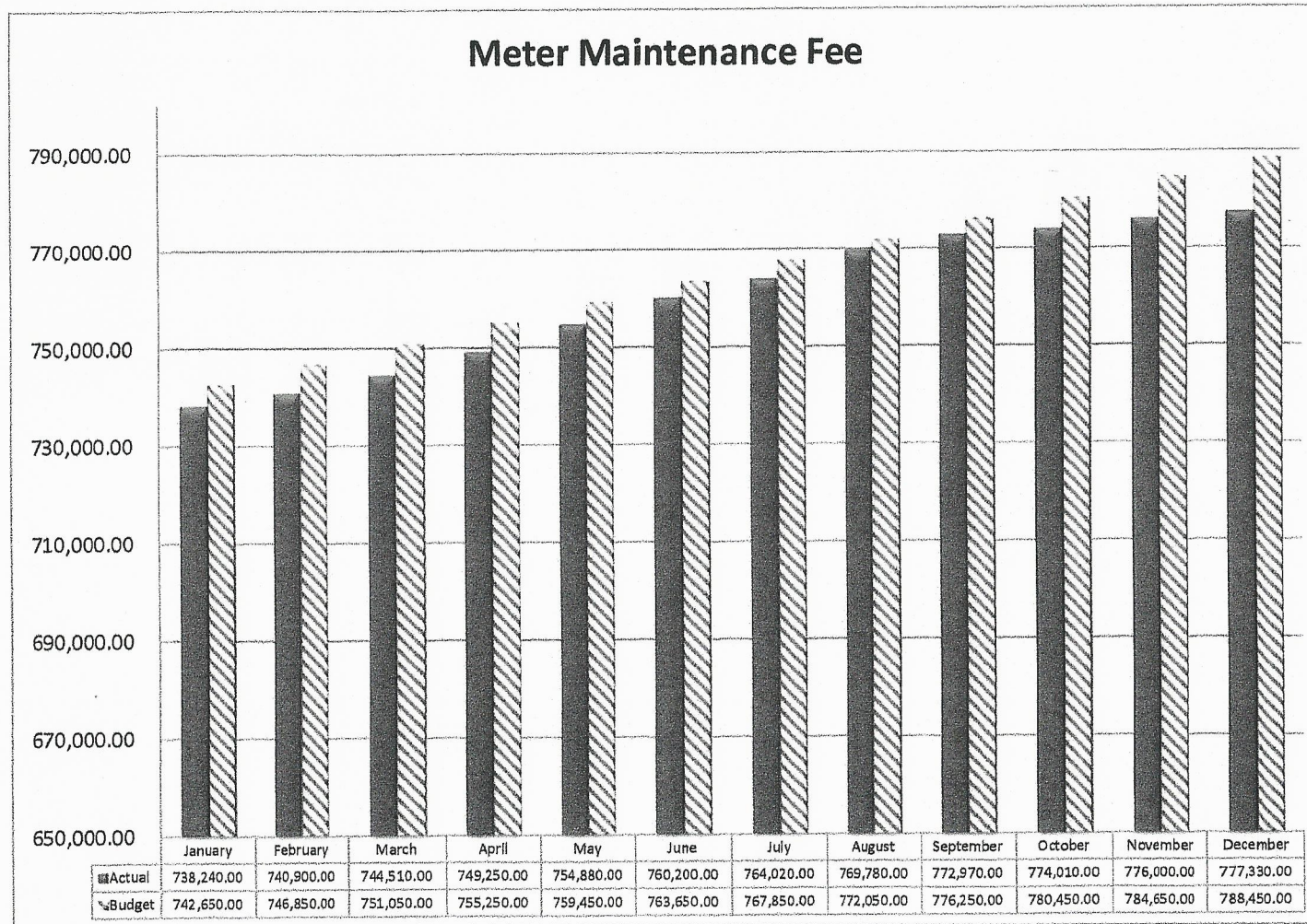
Business & Service Income
As of December 31, 2015
Actual vs. Budget



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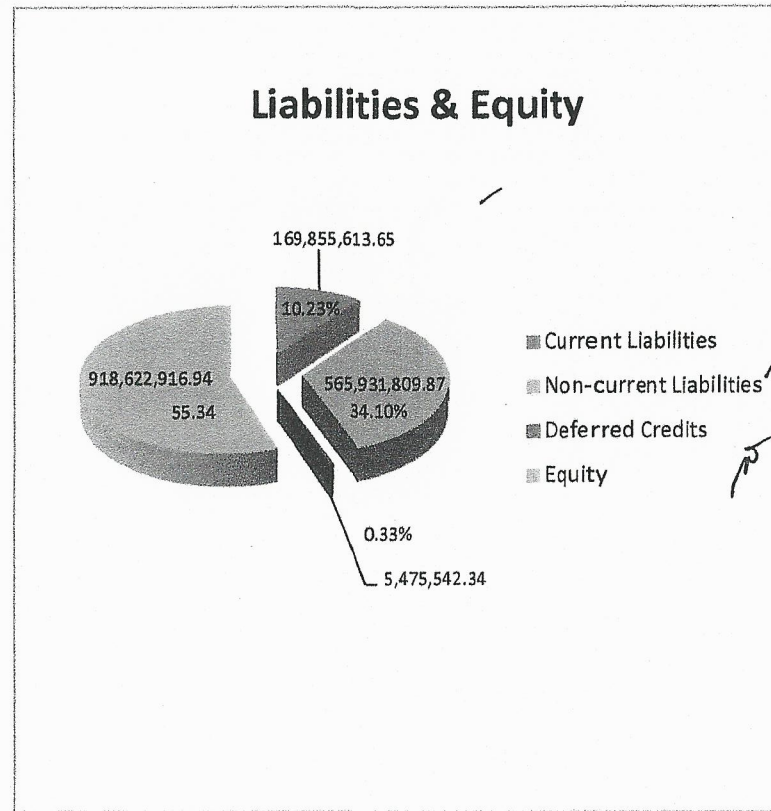
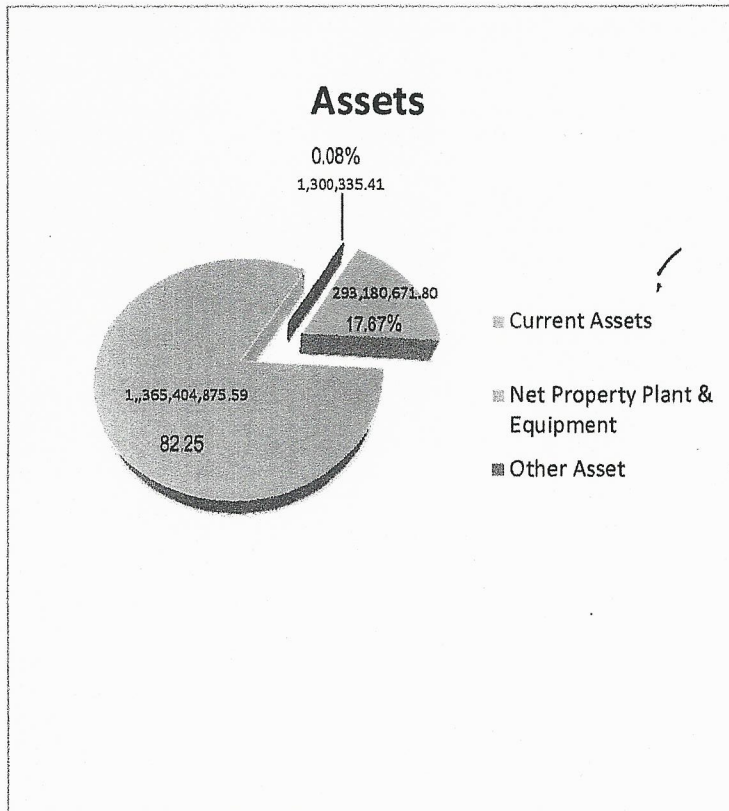
Graph 4

Business & Service Income
As of December 31, 2015
Actual vs. Budget



Graph 5

Balance Sheet
As of December 31, 2015
Actual



Graph 6

Business & Service Income
As of December 31, 2015
Actual vs. Budget

