



UNAUDITED FINANCIAL STATEMENT FOR 2016



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

		C U R R E N T M O N T H					
ACCOUNT TITLE	ACCT CODE	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
CASH - COLLECTING OFFICER	102	0.00	298,520.69	0.00	0.00	0.00	298,520.69
WORKING FUND	103	0.00	0.00	0.00	0.00	0.00	0.00
PETTY CASH FUND	104	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL FUND	105	0.00	93,956.64	0.00	0.00	0.00	93,956.64
CASH IN BANK- LOCAL CURRENCY	107	13,276,483.14	0.00	0.00	0.00	13,276,483.14	0.00
CASH IN BANK- FOREIGN CURRENCY	108	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	111	0.00	805,836.73	0.00	0.00	0.00	805,836.73
NOTES RECEIVABLE	112	0.00	0.00	0.00	0.00	0.00	0.00
INSTALLMENT SALES RECEIVABLE	121	33,242.95	0.00	0.00	0.00	33,242.95	0.00
ADVANCES TO OFFICERS AND EMPLOYEES	134	470,718.00	0.00	0.00	0.00	470,718.00	0.00
DUE FROM OFFICERS AND EMPLOYEES	135	0.00	8,978.16	0.00	0.00	0.00	8,978.16
RECEIVABLE- DISALLOWANCES/CHARGES	136	0.00	44,000.00	0.00	0.00	0.00	44,000.00
RENT/LEASE RECEIVABLE	141	0.00	0.00	0.00	0.00	0.00	0.00
BANK CHARGES	142	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/REINSURANCE CLAIMS	143	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLE	149	22,501.56	0.00	0.00	0.00	22,501.56	0.00
OFFICE SUPPLIES INVENTORY	151	0.00	0.00	0.00	0.00	0.00	0.00
FUEL, OIL AND LUBRICANTS	157	0.00	0.00	0.00	0.00	0.00	0.00
CHEMICALS AND FILTERING SUPPLIES	158	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE SUPPLIES INVENTORY	159	0.00	8,602.16	0.00	0.00	0.00	8,602.16
CONSTRUCTION MATERIALS INVENTORY	168	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INVENTORIES	169	0.00	422,031.82	0.00	0.00	0.00	422,031.82
PREPAID RENT	171	0.00	0.00	0.00	0.00	0.00	0.00
PREPAID INSURANCE	172	0.00	14,547.77	0.00	0.00	0.00	14,547.77
ADVANCES TO CONTRACTORS	176	4,524,450.00	0.00	0.00	0.00	4,524,450.00	0.00
GUARANTY DEPOSITS	177	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PREPAYMENTS AND DEPOSITS	178	408,946.62	0.00	0.00	0.00	408,946.62	0.00
OTHER DEFERRED CHARGES	189	2,000,321.96	0.00	0.00	0.00	2,000,321.96	0.00
OTHER INVESTMENTS	199	0.00	0.00	0.00	0.00	0.00	0.00
LAND	201	9,000.00	0.00	0.00	0.00	9,000.00	0.00
LAND IMPROVEMENTS	202	485,520.81	0.00	0.00	0.00	485,520.81	0.00
PLANT (UPIS)	203	33,532,003.96	0.00	0.00	0.00	33,532,003.96	0.00
BUILDINGS AND OTHER STRUCTURES	204	5,380,843.61	0.00	0.00	0.00	5,380,843.61	0.00
LEASEHOLD IMPROVEMENTS- LAND	205	0.00	0.00	0.00	0.00	0.00	0.00
LEASEHOLD IMPROVEMENTS- PLANT, BLDG.	206	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIPMENT	207	377,690.00	0.00	0.00	0.00	377,690.00	0.00
LABORATORY EQUIPMENT	208	54,950.00	0.00	0.00	0.00	54,950.00	0.00
LAND TRANSPORT EQUIPMENT	214	0.00	0.00	0.00	0.00	0.00	0.00
WATERCRAFT	216	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MACHINERY AND EQUIPMENT	225	16,221,063.00	0.00	0.00	0.00	16,221,063.00	0.00
FURNITURE AND FIXTURES	226	0.00	0.00	0.00	0.00	0.00	0.00
BOOKS	227	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLES	241	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION-IN-PROGRESS- PLANT	243	0.00	28,143,669.37	0.00	0.00	0.00	28,143,669.37
CONSTRUCTION-IN-PROGRESS- BUILDINGS	244	0.00	27,499,346.85	0.00	0.00	0.00	27,499,346.85



**SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016**

		C U R R E N T M O N T H					
ACCOUNT TITLE	ACCT CODE	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
OTHER PROPERTY, PLANT & EQUIPMENT	250	0.00	0.00	0.00	0.00	0.00	0.00
INTANGIBLE ASSETS	261	39,600.00	0.00	0.00	0.00	39,600.00	0.00
SINKING FUND	263	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUNDS	265	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RESERVE FUNDS	266	0.00	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	279	0.00	0.00	0.00	0.00	0.00	0.00
ALLOWANCE FOR DOUBTFUL ACCOUNTS	301	0.00	91,500.69	0.00	0.00	0.00	91,500.69
ACCUMULATED DEPRECIATION- LAND	302	0.00	26,801.64	0.00	0.00	0.00	26,801.64
ACCUMULATED DEPRECIATION- PLANT	303	0.00	1,655,600.17	0.00	0.00	0.00	1,655,600.17
ACCUMULATED DEPRECIATION- BUILDINGS	304	0.00	1,931,699.19	0.00	0.00	0.00	1,931,699.19
ACCUMULATED DEPRECIATION- LEASEHOLD	305	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- LEASEHOLD	306	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- OFFICE	307	0.00	170,515.33	0.00	0.00	0.00	170,515.33
ACCUMULATED DEPRECIATION-	308	0.00	46,670.09	0.00	0.00	0.00	46,670.09
ACCUMULATED DEPRECIATION – LAND	314	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION –	316	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- OTHER	325	0.00	2,320,693.94	0.00	0.00	0.00	2,320,693.94
ACCUMULATED DEPRECIATION- FURNITURE	326	0.00	45,802.10	0.00	0.00	0.00	45,802.10
ACCUMULATED DEPRECIATION - MOTOR	341	0.00	78,696.39	0.00	0.00	0.00	78,696.39
ACCUMULATED DEPRECIATION - OTHER PPE	350	0.00	5,610.00	0.00	0.00	0.00	5,610.00
ACCUMULATED AMORTIZATION - INTANGIBLE	361	0.00	17,153.80	0.00	0.00	0.00	17,153.80
ACCOUNTS PAYABLE	401	0.00	2,042,913.85	0.00	0.00	0.00	2,042,913.85
NOTES PAYABLE	402	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE PREMIUM PAYABLE	405	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST PAYABLE	406	0.00	0.00	0.00	0.00	0.00	0.00
PENSION AND RETIREMENT BENEFITS	407	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO NATIONAL GOVERNMENT AGENCIES	412	190,391.42	0.00	0.00	0.00	190,391.42	0.00
DUE TO GSIS	413	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO PAG-IBIG	414	432.22	0.00	0.00	0.00	432.22	0.00
DUE TO PHILHEALTH	415	4,600.00	0.00	0.00	0.00	4,600.00	0.00
DUE TO OFFICERS AND EMPLOYEES	423	0.00	4,693,817.20	0.00	0.00	0.00	4,693,817.20
CONTRACTOR'S SECURITY DEPOSITS	424	1,482,272.24	0.00	0.00	0.00	1,482,272.24	0.00
ACCRUED LIGHT AND POWER	426	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	429	0.00	2,805,407.39	0.00	0.00	0.00	2,805,407.39
LOANS PAYABLE	433	37,121,738.00	0.00	0.00	0.00	37,121,738.00	0.00
CURRENT PORTION OF LONG-TERM DEBT	434	0.00	34,142,038.00	0.00	0.00	0.00	34,142,038.00
LOAN PENALTY PAYABLE	435	0.00	0.00	0.00	0.00	0.00	0.00
LEASE PAYABLE	439	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED TAX LIABILITY (FRANCHISE TAX)	446	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INCOME FROM PENALTY	450	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMERS' DEPOSIT	451	0.00	608,515.19	0.00	0.00	0.00	608,515.19
OTHER DEFERRED CREDITS	459	0.00	687,268.35	0.00	0.00	0.00	687,268.35
GOVERNMENT EQUITY	471	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL/EQUITY RESERVE	477	0.00	0.00	0.00	0.00	0.00	0.00
DONATED CAPITAL (OPIC)	479	0.00	1,449,562.67	0.00	0.00	0.00	1,449,562.67



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

		C U R R E N T M O N T H					
ACCOUNT TITLE	ACCT CODE	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
RETAINED EARNINGS	481	1,477,234.52	0.00	0.00	0.00	1,477,234.52	0.00
SALES REVENUE (WATER SALES)	571	0.00	54,375,011.69	0.00	54,375,011.69	0.00	0.00
RENT/LEASE INCOME	574	0.00	0.00	0.00	0.00	0.00	0.00
GENERATION, TRANSMISSION AND	576	0.00	264,928.11	0.00	264,928.11	0.00	0.00
SEMINAR/TRAINING FEE	582	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST INCOME	612	0.00	188,465.35	0.00	188,465.35	0.00	0.00
DIVIDEND INCOME	613	0.00	0.00	0.00	0.00	0.00	0.00
OTHER BUSINESS AND SERVICE INCOME	618	0.00	4,000,978.03	0.00	4,000,978.03	0.00	0.00
FINES AND PENALTIES- BUSINESS AND	619	0.00	1,969,173.70	0.00	1,969,173.70	0.00	0.00
GAIN ON SALE OF ASSETS	623	0.00	0.00	0.00	0.00	0.00	0.00
GAIN ON INVESTMENT	624	0.00	0.00	0.00	0.00	0.00	0.00
OTHER GAINS	629	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM NATIONAL GOVERNMENT	631	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM LOCAL GOVERNMENT UNITS	636	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM GOVERNMENT OWNED	637	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SUBSIDY INCOME	639	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS AND DONATIONS	649	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME	659	0.00	423,455.18	0.00	423,455.18	0.00	0.00
DISCOUNTS	662	461,372.66	0.00	461,372.66	0.00	0.00	0.00
REBATES	667	0.00	0.00	0.00	0.00	0.00	0.00
SALARIES AND WAGES- REGULAR	701	5,148,366.16	0.00	5,148,366.16	0.00	0.00	0.00
SALARIES AND WAGES - OTHERS	706	329,791.38	0.00	329,791.38	0.00	0.00	0.00
PERSONNEL ECONOMIC RELIEF ALLOWANCE	707	507,000.00	0.00	507,000.00	0.00	0.00	0.00
ADDITIONAL COMPENSATION (ADCOM)	708	0.00	0.00	0.00	0.00	0.00	0.00
REPRESENTATION ALLOWANCE	710	87,500.00	0.00	87,500.00	0.00	0.00	0.00
TRANSPORTATION ALLOWANCE	711	78,500.00	0.00	78,500.00	0.00	0.00	0.00
CLOTHING AND UNIFORM ALLOWANCE	712	20,560.28	0.00	20,560.28	0.00	0.00	0.00
HONORARIA (DIRECTORS' FEES AND	713	178,600.00	0.00	178,600.00	0.00	0.00	0.00
YEAR-END BONUS	714	0.00	0.00	0.00	0.00	0.00	0.00
OTHER BONUSES AND ALLOWANCES	719	0.00	0.00	0.00	0.00	0.00	0.00
LIFE AND RETIREMENT INSURANCE	721	620,803.80	0.00	620,803.80	0.00	0.00	0.00
PAG-IBIG CONTRIBUTIONS	722	25,450.00	0.00	25,450.00	0.00	0.00	0.00
PHILHEALTH CONTRIBUTIONS	723	57,925.00	0.00	57,925.00	0.00	0.00	0.00
ECC CONTRIBUTIONS	724	25,426.60	0.00	25,426.60	0.00	0.00	0.00
PROVIDENT FUND CONTRIBUTIONS	725	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PERSONNEL BENEFIT	729	29,305.08	0.00	29,305.08	0.00	0.00	0.00
RETIREMENT BENEFITS - REGULAR	734	0.00	0.00	0.00	0.00	0.00	0.00
VACATION AND SICK LEAVE BENEFITS	737	4,693,817.20	0.00	4,693,817.20	0.00	0.00	0.00
OTHER PERSONNEL BENEFITS	749	2,198,137.55	0.00	2,198,137.55	0.00	0.00	0.00
OFFICE SUPPLIES EXPENSE	751	0.00	771,052.53	0.00	771,052.53	0.00	0.00
FUEL, OIL AND LUBRICANTS EXPENSES	757	142,966.93	0.00	142,966.93	0.00	0.00	0.00
MAINTENANCE SUPPLIES EXPENSES	759	11,130.80	0.00	11,130.80	0.00	0.00	0.00
OTHER SUPPLIES EXPENSES	765	194,949.46	0.00	194,949.46	0.00	0.00	0.00
TRAVEL EXPENSES	766	100,834.16	0.00	100,834.16	0.00	0.00	0.00
TRAINING AND SCHOLARSHIP EXPENSES	767	4,364.80	0.00	4,364.80	0.00	0.00	0.00

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SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

		CURRENT MONTH					
ACCOUNT TITLE	ACCT CODE	TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
WATER	768	40,019.64	0.00	40,019.64	0.00	0.00	0.00
ELECTRICITY	769	133,355.06	0.00	133,355.06	0.00	0.00	0.00
FUEL	771	0.00	0.00	0.00	0.00	0.00	0.00
POSTAGE AND DELIVERIES	772	6,834.00	0.00	6,834.00	0.00	0.00	0.00
TELEPHONE EXPENSES- LANDLINE	773	19,979.34	0.00	19,979.34	0.00	0.00	0.00
TELEPHONE EXPENSES- MOBILE	774	55,391.26	0.00	55,391.26	0.00	0.00	0.00
INTERNET EXPENSES	775	14,599.77	0.00	14,599.77	0.00	0.00	0.00
CABLE, SATELLITE, TELEGRAPH AND RADIO	776	0.00	0.00	0.00	0.00	0.00	0.00
PRINTING EXPENSES	777	0.00	0.00	0.00	0.00	0.00	0.00
ADVERTISING, PROMOTIONAL AND	778	158,438.89	0.00	158,438.89	0.00	0.00	0.00
TAXES, DUTIES AND LICENSES	779	868,885.87	0.00	868,885.87	0.00	0.00	0.00
INSURANCE PREMIUMS	781	36,702.32	0.00	36,702.32	0.00	0.00	0.00
REPRESENTATION EXPENSES	782	22,444.90	0.00	22,444.90	0.00	0.00	0.00
AWARDS AND REWARDS	783	2,000.00	0.00	2,000.00	0.00	0.00	0.00
INDEMNITIES AND OTHER CLAIMS	785	123,500.00	0.00	123,500.00	0.00	0.00	0.00
RENT/ LEASE EXPENSES	786	1,120,288.19	0.00	1,120,288.19	0.00	0.00	0.00
SURVEY EXPENSES	787	0.00	0.00	0.00	0.00	0.00	0.00
RESEARCH, EXPLORATION AND	788	0.00	0.00	0.00	0.00	0.00	0.00
GENERATION, TRANSMISSION AND	792	22,547,612.08	0.00	22,547,612.08	0.00	0.00	0.00
EXTRAORDINARY AND MISCELLANEOUS	795	9,800.00	0.00	9,800.00	0.00	0.00	0.00
MEMBERSHIP DUES AND CONTRIBUTION TO	796	5,000.00	0.00	5,000.00	0.00	0.00	0.00
CULTURAL AND ATHLETIC EXPENSES	797	0.00	0.00	0.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LAND	802	0.00	0.00	0.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - PLANT (UPIS)	803	2,282,219.15	0.00	2,282,219.15	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - BUILDINGS	804	569,147.42	0.00	569,147.42	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - OFFICE	807	129,127.00	0.00	129,127.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LABORATORY	808	0.00	0.00	0.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LAND	814	38,286.06	0.00	38,286.06	0.00	0.00	0.00
REPAIRS AND MAINTENANCE -	817	13,455.46	0.00	13,455.46	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - OTHER	825	166,355.71	0.00	166,355.71	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - FURNITURE	826	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SUBSIDIES	839	0.00	0.00	0.00	0.00	0.00	0.00
DONATIONS	841	1,176.00	0.00	1,176.00	0.00	0.00	0.00
LEGAL SERVICES	842	10,000.00	0.00	10,000.00	0.00	0.00	0.00
AUDITING SERVICES	843	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL/JANITORIAL SERVICES	845	0.00	0.00	0.00	0.00	0.00	0.00
SECURITY SERVICES	846	1,044,992.74	0.00	1,044,992.74	0.00	0.00	0.00
COMPUTER DATA PROCESSING SERVICES	848	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PROFESSIONAL SERVICES	849	0.00	0.00	0.00	0.00	0.00	0.00
DOUBTFUL ACCOUNTS EXPENSES	901	91,500.69	0.00	91,500.69	0.00	0.00	0.00
DEPRECIATION - LAND IMPROVEMENTS	902	25,980.96	0.00	25,980.96	0.00	0.00	0.00
DEPRECIATION - PLANT (UPIS)	903	1,581,182.59	0.00	1,581,182.59	0.00	0.00	0.00
DEPRECIATION - BUILDINGS AND OTHER	904	1,931,699.19	0.00	1,931,699.19	0.00	0.00	0.00
DEPRECIATION* - LEASEHOLD	905	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION* - LEASEHOLD	906	0.00	0.00	0.00	0.00	0.00	0.00



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FOR THE PERIOD ENDED DECEMBER 2016

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		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
DEPRECIATION - OFFICE EQUIPMENT	907	170,515.33	0.00	170,515.33	0.00	0.00	0.00
DEPRECIATION - LABORATORY EQUIPMENT	908	46,670.09	0.00	46,670.09	0.00	0.00	0.00
DEPRECIATION - LAND TRANSPORT	914	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION - WATERCRAFT	916	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION - OTHER MACHINERY AND	925	1,999,242.40	0.00	1,999,242.40	0.00	0.00	0.00
DEPRECIATION - FURNITURE & FIXTURES	926	45,802.10	0.00	45,802.10	0.00	0.00	0.00
DEPRECIATION - COMMUNICATION	929	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION- INTANGIBLE ASSETS	931	18,847.97	0.00	18,847.97	0.00	0.00	0.00
DEPRECIATION - MOTOR VEHICLES	941	78,696.39	0.00	78,696.39	0.00	0.00	0.00
DEPRECIATION - OTHER PPE	950	2,805.00	0.00	2,805.00	0.00	0.00	0.00
DEPRECIATION*-OTHER PROPERTY, PLANT &	951	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON FOREIGN EXCHANGE	981	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON SALE OF ASSETS	983	0.00	0.00	0.00	0.00	0.00	0.00
LOSS OF ASSETS	985	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LOSSES	987	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MAINTENANCE AND OPERATING	989	785,148.22	0.00	785,148.22	0.00	0.00	0.00
BANK CHARGES	991	36,750.11	0.00	36,750.11	0.00	0.00	0.00
COMMITMENT FEES	992	0.00	0.00	0.00	0.00	0.00	0.00
DOCUMENTARY STAMPS EXPENSES	995	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST EXPENSES	996	3,887,563.00	0.00	3,887,563.00	0.00	0.00	0.00
LOAN PENALTY EXPENSES	997	0.00	0.00	0.00	0.00	0.00	0.00
INCOME AND EXPENSE SUMMARY	999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		172,152,820.77	172,152,820.77	55,038,816.76	61,993,064.59	117,114,004.01	110,159,756.18
NET INCOME				6,954,247.83			6,954,247.83
GRAND TOTAL				61,993,064.59	61,993,064.59	117,114,004.01	117,114,004.01

Prepared by:

GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

FIN-040-0

Verified by:

YOLANDA D. BERBANO
 Division Manager - Finance

Verified Correct:

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, 2016

Account Title	A/C No.	CURRENT MONTH			YEAR TO DATE			
		ACTUAL	BUDGET	Variance	ACTUAL	BUDGET	Variance	%
Business and Service Income:								
Sales Revenue	571	54,375,011.69	56,608,404.68	(2,233,392.99)	678,317,774.06	695,228,134.43	(16,910,360.37)	(2)
Rent / Lease Income	574	-	-	-	30,000.00	-	30,000.00	-
Generation, Transmission and Distribution Income	576	264,928.11	300,001.10	(35,072.99)	3,614,103.99	3,250,000.00	364,103.99	11
Other Business and Service Income	618	4,000,978.03	4,012,836.41	(11,858.38)	49,501,024.81	48,527,693.14	973,331.67	2
Fines and Penalties- Service Income	619	1,969,173.70	2,130,447.76	(161,274.06)	24,391,855.53	26,123,978.05	(1,732,122.52)	(7)
Discounts	662	(461,372.66)	(811,048.10)	349,675.44	(5,359,211.41)	(4,689,195.34)	(670,016.07)	14
Total Business and Service Income		60,148,718.87	62,240,641.85	(2,091,922.98)	750,495,546.98	768,440,610.28	(17,945,063.30)	(2)
Less: Operating Expenses:								
Operation Expenses:								
Personnel Services								
Salaries and Wages	701	5,148,366.16	6,095,668.25	947,302.09	58,886,492.29	73,148,019.00	14,261,526.71	19
Salaries and Wages- Others (Casual/JO)	706	329,791.38	(55,515.34)	(385,306.72)	3,597,036.22	3,349,558.76	(247,477.46)	(7)
Personnel Economic Relief Allowance (PERA)	707	507,000.00	606,340.37	99,340.37	5,744,181.71	7,276,084.00	1,531,902.29	21
Representation Allowance	710	87,500.00	108,875.00	21,375.00	957,125.00	1,306,500.00	349,375.00	27
Transportation Allowance	711	78,500.00	99,875.00	21,375.00	847,875.00	1,198,500.00	350,625.00	29
Clothing and Uniform Allowance	712	20,560.28	265,000.00	244,439.72	1,153,176.46	1,590,000.00	436,823.54	27
Honoraria (Directors' Fees & Remunerations,etc)	713	178,600.00	101,520.00	(77,080.00)	2,108,420.00	2,143,200.00	34,780.00	2
Year-end Bonus	714	-	1,879,254.00	1,879,254.00	4,901,600.50	6,819,868.00	1,918,267.50	28
Other Bonuses and Allowances	719	-	20,377,157.00	20,377,157.00	8,183,351.00	28,757,757.00	20,574,406.00	72
Life and Retirement Insurance Contributions	721	620,803.80	731,480.19	110,676.39	7,109,003.35	8,777,762.28	1,668,758.93	19
PAG-IBIG Contributions	722	25,450.00	52,200.00	26,750.00	290,150.00	381,600.00	91,450.00	24
PHILHEALTH Contributions	723	57,925.00	102,298.02	44,373.02	668,137.50	1,227,576.24	559,438.74	46
ECC Contributions	724	25,426.60	60,956.71	35,530.11	289,831.48	731,480.19	441,648.71	60
Provident Fund Contributions	725	-	914,350.24	914,350.24	-	10,972,202.85	10,972,202.85	100
Other Personnel Benefit Contributions	729	29,305.08	70,000.00	40,694.92	189,310.92	840,000.00	650,689.08	77
Retirement Benefits - Regular	734	-	-	-	2,733,554.65	2,600,000.00	(133,554.65)	(5)
Vacation and Sick Leave Benefits	737	4,693,817.20	-	(4,693,817.20)	6,042,201.77	4,350,000.00	(1,692,201.77)	(39)
Other Personnel Benefits	749	2,198,137.55	1,063,455.87	(1,134,681.68)	17,700,917.56	21,489,823.06	3,788,905.50	18
Total Personnel Services		14,001,183.05	32,472,915.31	18,471,732.26	121,402,365.41	176,959,931.38	55,557,565.97	31
Other Operations Expenses								
Office Supplies Expense	751	(771,052.53)	-	771,052.53	4,446,080.63	5,118,724.28	672,643.65	13
Fuel, Oil and Lubricants Expenses	757	142,966.93	100,951.04	(42,015.89)	1,139,271.18	1,211,413.47	72,142.29	6
Maintenance Supplies Expenses	759	11,130.80	12,166.69	1,035.89	125,177.55	164,000.00	38,822.45	24
Other Supplies Expenses	765	194,949.46	143,194.41	(51,755.05)	1,452,131.72	1,427,583.13	(24,548.59)	(2)
Travel Expenses	766	100,834.16	140,339.98	39,505.82	1,176,825.65	1,684,079.32	507,253.67	30
Training and Scholarship Expenses	767	4,364.80	360,416.63	356,051.83	967,680.48	4,325,000.00	3,357,319.52	78
Water	768	40,019.64	64,576.53	24,556.89	459,732.84	774,918.58	315,185.74	41
Electricity	769	133,355.06	177,071.14	43,716.08	1,686,287.93	2,124,853.46	438,565.53	21
Postage and Deliveries	772	6,834.00	-	(6,834.00)	22,055.00	30,000.00	7,945.00	26
Telephone Expenses- Landline	773	19,979.34	17,359.10	(2,620.24)	138,481.40	208,309.20	69,827.80	34
Telephone Expenses- Mobile	774	55,391.26	-	(55,391.26)	690,223.03	642,554.57	(47,668.46)	(7)
Internet Expenses	775	14,599.77	5,855.37	(8,744.40)	175,061.58	175,855.37	793.79	0
Cable, Sattelite, Telegraph and Radio Exp.	776	-	5,000.00	5,000.00	-	15,000.00	15,000.00	100
Printing Expenses	777	-	631,975.02	631,975.02	707,820.00	1,708,750.00	1,000,930.00	59
Advertising, Promotional and Marketing Expenses	778	158,438.89	411,833.36	253,394.47	806,848.92	1,619,500.00	812,651.08	50
Taxes, Duties and Licenses	779	868,885.87	1,175,025.48	306,139.61	11,174,472.31	14,100,305.32	2,925,833.01	21
Insurance Premiums	781	36,702.32	-	(36,702.32)	533,852.31	521,000.00	(12,852.31)	(2)
Representation Expenses	782	22,444.90	40,000.00	17,555.10	367,322.32	600,000.00	232,677.68	39
Awards and Rewards	783	2,000.00	79,592.84	77,592.84	174,305.00	401,667.00	227,362.00	57
Indemnities and Other Claims	785	123,500.00	-	(123,500.00)	206,794.50	200,000.00	(6,794.50)	(3)
Rent/ Lease Expenses	786	1,120,288.19	1,171,113.98	50,825.79	13,184,220.66	14,053,368.75	869,148.09	6
Survey Expenses	787	-	-	-	-	100,000.00	100,000.00	100
Generation, Transmission and Distribution Exp.	792	22,547,612.08	12,289,508.58	(10,258,103.50)	234,387,555.00	277,603,034.08	43,215,479.08	16
Extraordinary and Miscellaneous Expenses	795	9,800.00	17,331.11	7,531.11	211,800.10	292,000.00	80,199.90	27
Membership Dues and Cont. to Organizations	796	5,000.00	8,999.97	3,999.97	132,530.00	200,000.00	67,470.00	34
Donations	841	1,176.00	8,333.37	7,157.37	15,736.00	100,000.00	84,264.00	84
Legal Services	842	10,000.00	185,200.00	175,200.00	120,000.00	470,400.00	350,400.00	74
Auditing Services	843	-	-	-	238,289.75	250,000.00	11,710.25	5
Security Services	846	1,044,992.74	719,721.53	(325,271.21)	8,056,036.73	8,636,657.81	580,621.08	7
Computer Data Processing Services	848	-	18,000.00	18,000.00	24,000.00	120,000.00	96,000.00	80
Other Professional Services	849	-	(395,699.94)	(395,699.94)	657,438.63	657,200.00	(238.63)	(0)
Doubtful Account Expenses	901	91,500.69	791,660.00	791,660.00	91,500.69	791,660.00	700,159.31	88
Depreciation Expense	903	5,901,442.02	6,000,000.00	98,557.98	66,063,685.15	72,000,000.00	5,936,314.85	8
Other Maintenance and Operating Expenses	989	785,148.22	6,960,776.56	6,175,628.34	4,591,784.04	20,282,330.00	15,690,545.96	77
Total Other Operations Expenses		32,682,304.61	31,140,302.75	(2,242,161.17)	354,225,001.10	432,610,164.34	78,385,163.24	18
Total Operation Expenses		46,683,487.66	63,613,218.06	16,229,571.09	475,627,366.51	609,570,095.72	133,942,729.21	22
Maintenance Expenses:								
Repairs and Maintenance - Plant (UPIS)								
Repairs and Maintenance - Bldgs. & Other Struct.	804	569,147.42	240,783.34	(328,364.08)	2,988,512.08	2,740,783.34	(247,728.74)	(9)
Repairs and Maintenance - Office Equipment	807	129,127.00	80,476.94	(48,650.06)	1,562,218.86	1,520,953.84	(41,265.02)	(3)
Repairs and Maintenance - Laboratory Equipment	808	-	35,000.00	35,000.00	173,467.00	215,000.00	41,533.00	19
Repairs and Maintenance - Land Transport Equip't	814	38,286.06	44,025.67	5,739.61	1,081,195.16	1,260,154.57	178,959.41	14
Repairs and Maintenance - Construction Equip't	817	13,455.46	44,880.00	31,424.54	302,960.58	660,000.00	357,039.42	54


San Jose del Monte City Water District
Income Statement
For the period ended DECEMBER 31, 2016

Account Title	A/C No.	CURRENT MONTH			YEAR TO DATE			
		ACTUAL	BUDGET	Variance	ACTUAL	BUDGET	Variance	%
Repairs and Maintenance - Other Machinery & Equipment	825	166,355.71	225,144.20	58,788.49	9,962,584.11	10,085,967.50	123,377.39	1
Repairs and Maintenance - Furniture and Fixtures	826	-	75,666.64	75,666.64	7,392.00	239,000.00	231,608.00	97
Total Maintenance Expenses		3,198,590.80	4,177,307.77	978,716.97	45,740,844.15	47,684,515.11	1,943,670.96	4
Total Operation and Maintenance Expenses		49,882,078.46	67,790,525.83	17,908,447.37	521,368,210.66	657,254,610.83	135,886,400.17	21
Utility Operating Income		10,266,640.41	(5,549,883.98)	15,816,524.39	229,127,336.32	111,185,999.45	117,941,336.87	106
Other Income								
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 Gov't Owned and/or Controlled Corp.	637	-	-	-	-	-	-	
Other Subsidy Income	639	-	-	-	-	-	-	
Grants and Donations	649	-	-	-	-	-	-	
Interest Income	612	188,465.35	257,845.26	(69,379.91)	664,473.91	1,667,068.47	(1,002,594.56)	(60)
Other Income	659	423,455.18	545,837.00	(122,381.82)	5,853,666.79	6,550,000.00	(696,333.21)	(11)
Total Income		10,878,560.94	(4,746,201.72)	15,624,762.66	235,645,477.02	119,403,067.92	116,242,409.10	97
Miscellaneous Income Deductions								
Loss on Sale of Assets	983	-	-	-	-	-	-	
Loss of Assets	985	-	-	-	-	-	-	
Other Losses	987	-	-	-	-	-	-	
Net Income Before Interest & Financial Charges		10,878,560.94	(4,746,201.72)	15,624,762.66	235,645,477.02	119,403,067.92	116,242,409.10	97
Bank Charges	991	36,750.11	6,137.93	(30,612.18)	127,567.66	333,413.69	205,846.03	62
Commitment Fees	992	-	-	-	-	-	-	-
Documentary Stamps Expenses	995	-	-	-	-	-	-	-
Interest Expenses	996	3,887,563.00	3,768,808.00	(118,755.00)	47,955,729.00	47,955,729.00	-	0
Loan Penalty Expenses	997	-	-	-	-	-	-	-
Net Income for the Period		6,954,247.83	(8,521,147.65)	15,475,395.48	187,562,180.36	71,113,925.23	116,448,255.13	164

Prepared by:


GLORIA D. LEPASANA
Sr. Corp. Accts. Analyst


Reviewed by:


YOLANDA D. BERBANO
Division Manager - Finance

Verified Correct by:


VIRGINIA S. DE SILVA
Department Manager-Admin & Finance

Recommending Approval :


ROSEMARIE G. GALVEZ
AGM for Administration

Approved by:


ENGR. LORETO G. LIMCOLIOC
General Manager



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

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	4,931,608.63	0.00	0.00	0.00	4,931,608.63	0.00
WORKING FUND	103	0.00	0.00	0.00	0.00	0.00	0.00
PETTY CASH FUND	104	519,000.00	0.00	0.00	0.00	519,000.00	0.00
PAYROLL FUND	105	0.00	0.00	0.00	0.00	0.00	0.00
CASH IN BANK- LOCAL CURRENCY	107	289,931,652.04	0.00	0.00	0.00	289,931,652.04	0.00
CASH IN BANK- FOREIGN CURRENCY	108	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	111	75,914,628.71	0.00	0.00	0.00	75,914,628.71	0.00
NOTES RECEIVABLE	112	0.00	0.00	0.00	0.00	0.00	0.00
INSTALLMENT SALES RECEIVABLE	121	0.00	1,056,504.60	0.00	0.00	0.00	1,056,504.60
ADVANCES TO OFFICERS AND EMPLOYEES	134	569,496.50	0.00	0.00	0.00	569,496.50	0.00
DUE FROM OFFICERS AND EMPLOYEES	135	229,300.93	0.00	0.00	0.00	229,300.93	0.00
RECEIVABLE- DISALLOWANCES/CHARGES	136	11,054,167.23	0.00	0.00	0.00	11,054,167.23	0.00
RENT/LEASE RECEIVABLE	141	5,000.00	0.00	0.00	0.00	5,000.00	0.00
BANK CHARGES	142	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/REINSURANCE CLAIMS	143	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLE	149	3,015,089.62	0.00	0.00	0.00	3,015,089.62	0.00
OFFICE SUPPLIES INVENTORY	151	0.00	0.00	0.00	0.00	0.00	0.00
FUEL, OIL AND LUBRICANTS	157	32,680.00	0.00	0.00	0.00	32,680.00	0.00
CHEMICALS AND FILTERING SUPPLIES	158	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE SUPPLIES INVENTORY	159	999,295.22	0.00	0.00	0.00	999,295.22	0.00
CONSTRUCTION MATERIALS INVENTORY	168	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INVENTORIES	169	33,875,684.74	0.00	0.00	0.00	33,875,684.74	0.00
PREPAID RENT	171	6,000.00	0.00	0.00	0.00	6,000.00	0.00
PREPAID INSURANCE	172	137,932.14	0.00	0.00	0.00	137,932.14	0.00
ADVANCES TO CONTRACTORS	176	5,549,175.00	0.00	0.00	0.00	5,549,175.00	0.00
GUARANTY DEPOSITS	177	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PREPAYMENTS AND DEPOSITS	178	14,628,218.88	0.00	0.00	0.00	14,628,218.88	0.00
OTHER DEFERRED CHARGES	189	6,872,391.98	0.00	0.00	0.00	6,872,391.98	0.00
OTHER INVESTMENTS	199	0.00	0.00	0.00	0.00	0.00	0.00
LAND	201	108,953,788.64	0.00	0.00	0.00	108,953,788.64	0.00
LAND IMPROVEMENTS	202	14,188,325.93	0.00	0.00	0.00	14,188,325.93	0.00
PLANT (UPIS)	203	535,674,727.01	0.00	0.00	0.00	535,674,727.01	0.00
BUILDINGS AND OTHER STRUCTURES	204	780,394,814.66	0.00	0.00	0.00	780,394,814.66	0.00
LEASEHOLD IMPROVEMENTS- LAND	205	0.00	0.00	0.00	0.00	0.00	0.00
LEASEHOLD IMPROVEMENTS- PLANT, BLDG.	206	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIPMENT	207	17,647,224.28	0.00	0.00	0.00	17,647,224.28	0.00
LABORATORY EQUIPMENT	208	4,467,573.86	0.00	0.00	0.00	4,467,573.86	0.00
LAND TRANSPORT EQUIPMENT	214	0.00	0.00	0.00	0.00	0.00	0.00
WATERCRAFT	216	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MACHINERY AND EQUIPMENT	225	286,054,044.37	0.00	0.00	0.00	286,054,044.37	0.00
FURNITURE AND FIXTURES	226	5,956,502.63	0.00	0.00	0.00	5,956,502.63	0.00
BOOKS	227	0.00	0.00	0.00	0.00	0.00	0.00
MOTOR VEHICLES	241	19,817,620.62	0.00	0.00	0.00	19,817,620.62	0.00
CONSTRUCTION-IN-PROGRESS- PLANT	243	5,556,717.93	0.00	0.00	0.00	5,556,717.93	0.00
CONSTRUCTION-IN-PROGRESS- BUILDINGS	244	628,545.80	0.00	0.00	0.00	628,545.80	0.00
OTHER PROPERTY, PLANT & EQUIPMENT	250	68,750.00	0.00	0.00	0.00	68,750.00	0.00



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

ACCOUNT TITLE	ACCT CODE	YEAR - T O - D A T E					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
INTANGIBLE ASSETS	261	2,372,637.94	0.00	0.00	0.00	2,372,637.94	0.00
SINKING FUND	263	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUNDS	265	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RESERVE FUNDS	266	0.00	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	279	119,070.12	0.00	0.00	0.00	119,070.12	0.00
ALLOWANCE FOR DOUBTFUL ACCOUNTS	301	0.00	909,746.78	0.00	0.00	0.00	909,746.78
ACCUMULATED DEPRECIATION- LAND	302	0.00	2,819,356.87	0.00	0.00	0.00	2,819,356.87
ACCUMULATED DEPRECIATION- PLANT	303	0.00	78,674,328.40	0.00	0.00	0.00	78,674,328.40
ACCUMULATED DEPRECIATION- BUILDINGS	304	0.00	196,423,604.07	0.00	0.00	0.00	196,423,604.07
ACCUMULATED DEPRECIATION- LEASEHOLD	305	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- LEASEHOLD	306	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- OFFICE	307	0.00	8,993,269.14	0.00	0.00	0.00	8,993,269.14
ACCUMULATED DEPRECIATION-	308	0.00	2,560,308.72	0.00	0.00	0.00	2,560,308.72
ACCUMULATED DEPRECIATION - LAND	314	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION -	316	0.00	0.00	0.00	0.00	0.00	0.00
ACCUMULATED DEPRECIATION- OTHER	325	0.00	120,288,266.88	0.00	0.00	0.00	120,288,266.88
ACCUMULATED DEPRECIATION- FURNITURE	326	0.00	2,031,911.28	0.00	0.00	0.00	2,031,911.28
ACCUMULATED DEPRECIATION - MOTOR	341	0.00	8,947,820.10	0.00	0.00	0.00	8,947,820.10
ACCUMULATED DEPRECIATION - OTHER PPE	350	0.00	37,738.08	0.00	0.00	0.00	37,738.08
ACCUMULATED AMORTIZATION - INTANGIBLE	361	0.00	833,627.77	0.00	0.00	0.00	833,627.77
ACCOUNTS PAYABLE	401	0.00	15,670,954.51	0.00	0.00	0.00	15,670,954.51
NOTES PAYABLE	402	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE PREMIUM PAYABLE	405	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST PAYABLE	406	0.00	19,408.14	0.00	0.00	0.00	19,408.14
PENSION AND RETIREMENT BENEFITS	407	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO NATIONAL GOVERNMENT AGENCIES	412	0.00	324,440.71	0.00	0.00	0.00	324,440.71
DUE TO GSIS	413	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO PAG-IBIG	414	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO PHILHEALTH	415	0.00	0.00	0.00	0.00	0.00	0.00
DUE TO OFFICERS AND EMPLOYEES	423	0.00	46,623,028.75	0.00	0.00	0.00	46,623,028.75
CONTRACTOR'S SECURITY DEPOSITS	424	0.00	4,455,713.94	0.00	0.00	0.00	4,455,713.94
ACCRUED LIGHT AND POWER	426	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	429	0.00	31,705,850.32	0.00	0.00	0.00	31,705,850.32
LOANS PAYABLE	433	0.00	528,810,071.87	0.00	0.00	0.00	528,810,071.87
CURRENT PORTION OF LONG-TERM DEBT	434	0.00	37,121,738.00	0.00	0.00	0.00	37,121,738.00
LOAN PENALTY PAYABLE	435	0.00	0.00	0.00	0.00	0.00	0.00
LEASE PAYABLE	439	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED TAX LIABILITY (FRANCHISE TAX)	446	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INCOME FROM PENALTY	450	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOMERS' DEPOSIT	451	0.00	11,345,699.37	0.00	0.00	0.00	11,345,699.37
OTHER DEFERRED CREDITS	459	0.00	314,411.89	0.00	0.00	0.00	314,411.89
GOVERNMENT EQUITY	471	0.00	4,149,481.53	0.00	0.00	0.00	4,149,481.53
CAPITAL/EQUITY RESERVE	477	0.00	0.00	0.00	0.00	0.00	0.00
DONATED CAPITAL (OPIC)	479	0.00	218,495,827.60	0.00	0.00	0.00	218,495,827.60
RETAINED EARNINGS	481	0.00	719,996,375.73	0.00	0.00	0.00	719,996,375.73
SALES REVENUE (WATER SALES)	571	0.00	678,317,774.06	0.00	678,317,774.06	0.00	0.00



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

ACCOUNT TITLE	ACCT CODE	YEAR - T O - D A T E					
		TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
RENT/LEASE INCOME	574	0.00	30,000.00	0.00	30,000.00	0.00	0.00
GENERATION, TRANSMISSION AND	576	0.00	3,614,103.99	0.00	3,614,103.99	0.00	0.00
SEMINAR/TRAINING FEE	582	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST INCOME	612	0.00	664,473.91	0.00	664,473.91	0.00	0.00
DIVIDEND INCOME	613	0.00	0.00	0.00	0.00	0.00	0.00
OTHER BUSINESS AND SERVICE INCOME	618	0.00	49,501,024.81	0.00	49,501,024.81	0.00	0.00
FINES AND PENALTIES- BUSINESS AND	619	0.00	24,391,855.53	0.00	24,391,855.53	0.00	0.00
GAIN ON SALE OF ASSETS	623	0.00	0.00	0.00	0.00	0.00	0.00
GAIN ON INVESTMENT	624	0.00	0.00	0.00	0.00	0.00	0.00
OTHER GAINS	629	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM NATIONAL GOVERNMENT	631	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM LOCAL GOVERNMENT UNITS	636	0.00	0.00	0.00	0.00	0.00	0.00
SUBSIDY FROM GOVERNMENT OWNED	637	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SUBSIDY INCOME	639	0.00	0.00	0.00	0.00	0.00	0.00
GRANTS AND DONATIONS	649	0.00	0.00	0.00	0.00	0.00	0.00
OTHER INCOME	659	0.00	5,853,666.79	0.00	5,853,666.79	0.00	0.00
DISCOUNTS	662	5,359,211.41	0.00	5,359,211.41	0.00	0.00	0.00
REBATES	667	0.00	0.00	0.00	0.00	0.00	0.00
SALARIES AND WAGES- REGULAR	701	58,886,492.29	0.00	58,886,492.29	0.00	0.00	0.00
SALARIES AND WAGES - OTHERS	706	3,597,036.22	0.00	3,597,036.22	0.00	0.00	0.00
PERSONNEL ECONOMIC RELIEF ALLOWANCE	707	5,744,181.71	0.00	5,744,181.71	0.00	0.00	0.00
ADDITIONAL COMPENSATION (ADCOM)	708	0.00	0.00	0.00	0.00	0.00	0.00
REPRESENTATION ALLOWANCE	710	957,125.00	0.00	957,125.00	0.00	0.00	0.00
TRANSPORTATION ALLOWANCE	711	847,875.00	0.00	847,875.00	0.00	0.00	0.00
CLOTHING AND UNIFORM ALLOWANCE	712	1,153,176.46	0.00	1,153,176.46	0.00	0.00	0.00
HONORARIA (DIRECTORS' FEES AND	713	2,108,420.00	0.00	2,108,420.00	0.00	0.00	0.00
YEAR-END BONUS	714	4,901,600.50	0.00	4,901,600.50	0.00	0.00	0.00
OTHER BONUSES AND ALLOWANCES	719	8,183,351.00	0.00	8,183,351.00	0.00	0.00	0.00
LIFE AND RETIREMENT INSURANCE	721	7,109,003.35	0.00	7,109,003.35	0.00	0.00	0.00
PAG-IBIG CONTRIBUTIONS	722	290,150.00	0.00	290,150.00	0.00	0.00	0.00
PHILHEALTH CONTRIBUTIONS	723	668,137.50	0.00	668,137.50	0.00	0.00	0.00
ECC CONTRIBUTIONS	724	289,831.48	0.00	289,831.48	0.00	0.00	0.00
PROVIDENT FUND CONTRIBUTIONS	725	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PERSONNEL BENEFIT	729	189,310.92	0.00	189,310.92	0.00	0.00	0.00
RETIREMENT BENEFITS - REGULAR	734	2,733,554.65	0.00	2,733,554.65	0.00	0.00	0.00
VACATION AND SICK LEAVE BENEFITS	737	6,042,201.77	0.00	6,042,201.77	0.00	0.00	0.00
OTHER PERSONNEL BENEFITS	749	17,700,917.56	0.00	17,700,917.56	0.00	0.00	0.00
OFFICE SUPPLIES EXPENSE	751	4,446,080.63	0.00	4,446,080.63	0.00	0.00	0.00
FUEL, OIL AND LUBRICANTS EXPENSES	757	1,139,271.18	0.00	1,139,271.18	0.00	0.00	0.00
MAINTENANCE SUPPLIES EXPENSES	759	125,177.55	0.00	125,177.55	0.00	0.00	0.00
OTHER SUPPLIES EXPENSES	765	1,452,131.72	0.00	1,452,131.72	0.00	0.00	0.00
TRAVEL EXPENSES	766	1,176,825.65	0.00	1,176,825.65	0.00	0.00	0.00
TRAINING AND SCHOLARSHIP EXPENSES	767	967,680.48	0.00	967,680.48	0.00	0.00	0.00
WATER	768	459,732.84	0.00	459,732.84	0.00	0.00	0.00
ELECTRICITY	769	1,686,287.93	0.00	1,686,287.93	0.00	0.00	0.00
FUEL	771	0.00	0.00	0.00	0.00	0.00	0.00

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SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

		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
POSTAGE AND DELIVERIES	772	22,055.00	0.00	22,055.00	0.00	0.00	0.00
TELEPHONE EXPENSES- LANDLINE	773	138,481.40	0.00	138,481.40	0.00	0.00	0.00
TELEPHONE EXPENSES- MOBILE	774	690,223.03	0.00	690,223.03	0.00	0.00	0.00
INTERNET EXPENSES	775	175,061.58	0.00	175,061.58	0.00	0.00	0.00
CABLE, SATELLITE, TELEGRAPH AND RADIO	776	0.00	0.00	0.00	0.00	0.00	0.00
PRINTING EXPENSES	777	707,820.00	0.00	707,820.00	0.00	0.00	0.00
ADVERTISING, PROMOTIONAL AND	778	806,848.92	0.00	806,848.92	0.00	0.00	0.00
TAXES, DUTIES AND LICENSES	779	11,174,472.31	0.00	11,174,472.31	0.00	0.00	0.00
INSURANCE PREMIUMS	781	533,852.31	0.00	533,852.31	0.00	0.00	0.00
REPRESENTATION EXPENSES	782	367,322.32	0.00	367,322.32	0.00	0.00	0.00
AWARDS AND REWARDS	783	174,305.00	0.00	174,305.00	0.00	0.00	0.00
INDEMNITIES AND OTHER CLAIMS	785	206,794.50	0.00	206,794.50	0.00	0.00	0.00
RENT/ LEASE EXPENSES	786	13,184,220.66	0.00	13,184,220.66	0.00	0.00	0.00
SURVEY EXPENSES	787	0.00	0.00	0.00	0.00	0.00	0.00
RESEARCH, EXPLORATION AND	788	0.00	0.00	0.00	0.00	0.00	0.00
GENERATION, TRANSMISSION AND	792	234,387,555.00	0.00	234,387,555.00	0.00	0.00	0.00
EXTRAORDINARY AND MISCELLANEOUS	795	211,800.10	0.00	211,800.10	0.00	0.00	0.00
MEMBERSHIP DUES AND CONTRIBUTION TO	796	132,530.00	0.00	132,530.00	0.00	0.00	0.00
CULTURAL AND ATHLETIC EXPENSES	797	0.00	0.00	0.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LAND	802	0.00	0.00	0.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - PLANT (UPIS)	803	29,662,514.36	0.00	29,662,514.36	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - BUILDINGS	804	2,988,512.08	0.00	2,988,512.08	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - OFFICE	807	1,562,218.86	0.00	1,562,218.86	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LABORATORY	808	173,467.00	0.00	173,467.00	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - LAND	814	1,081,195.16	0.00	1,081,195.16	0.00	0.00	0.00
REPAIRS AND MAINTENANCE -	817	302,960.58	0.00	302,960.58	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - OTHER	825	9,962,584.11	0.00	9,962,584.11	0.00	0.00	0.00
REPAIRS AND MAINTENANCE - FURNITURE	826	7,392.00	0.00	7,392.00	0.00	0.00	0.00
OTHER SUBSIDIES	839	0.00	0.00	0.00	0.00	0.00	0.00
DONATIONS	841	15,736.00	0.00	15,736.00	0.00	0.00	0.00
LEGAL SERVICES	842	120,000.00	0.00	120,000.00	0.00	0.00	0.00
AUDITING SERVICES	843	238,289.75	0.00	238,289.75	0.00	0.00	0.00
GENERAL/JANITORIAL SERVICES	845	0.00	0.00	0.00	0.00	0.00	0.00
SECURITY SERVICES	846	8,056,036.73	0.00	8,056,036.73	0.00	0.00	0.00
COMPUTER DATA PROCESSING SERVICES	848	24,000.00	0.00	24,000.00	0.00	0.00	0.00
OTHER PROFESSIONAL SERVICES	849	657,438.63	0.00	657,438.63	0.00	0.00	0.00
DOUBTFUL ACCOUNTS EXPENSES	901	91,500.69	0.00	91,500.69	0.00	0.00	0.00
DEPRECIATION - LAND IMPROVEMENTS	902	514,008.07	0.00	514,008.07	0.00	0.00	0.00
DEPRECIATION - PLANT (UPIS)	903	13,786,137.28	0.00	13,786,137.28	0.00	0.00	0.00
DEPRECIATION - BUILDINGS AND OTHER	904	23,313,192.53	0.00	23,313,192.53	0.00	0.00	0.00
DEPRECIATION* - LEASEHOLD	905	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION* - LEASEHOLD	906	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION - OFFICE EQUIPMENT	907	2,541,311.73	0.00	2,541,311.73	0.00	0.00	0.00
DEPRECIATION - LABORATORY EQUIPMENT	908	620,535.09	0.00	620,535.09	0.00	0.00	0.00
DEPRECIATION - LAND TRANSPORT	914	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION - WATERCRAFT	916	0.00	0.00	0.00	0.00	0.00	0.00



SAN JOSE DEL MONTE CITY WATER DISTRICT
TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 2016

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
DEPRECIATION - OTHER MACHINERY AND	925	20,979,221.33	0.00	20,979,221.33	0.00	0.00	0.00
DEPRECIATION - FURNITURE & FIXTURES	926	625,608.32	0.00	625,608.32	0.00	0.00	0.00
DEPRECIATION - COMMUNICATION	929	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION - INTANGIBLE ASSETS	931	308,594.94	0.00	308,594.94	0.00	0.00	0.00
DEPRECIATION - MOTOR VEHICLES	941	3,372,270.86	0.00	3,372,270.86	0.00	0.00	0.00
DEPRECIATION - OTHER PPE	950	2,805.00	0.00	2,805.00	0.00	0.00	0.00
DEPRECIATION* - OTHER PROPERTY, PLANT &	951	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON FOREIGN EXCHANGE	981	0.00	0.00	0.00	0.00	0.00	0.00
LOSS ON SALE OF ASSETS	983	0.00	0.00	0.00	0.00	0.00	0.00
LOSS OF ASSETS	985	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LOSSES	987	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MAINTENANCE AND OPERATING	989	4,591,784.04	0.00	4,591,784.04	0.00	0.00	0.00
BANK CHARGES	991	127,567.66	0.00	127,567.66	0.00	0.00	0.00
COMMITMENT FEES	992	0.00	0.00	0.00	0.00	0.00	0.00
DOCUMENTARY STAMPS EXPENSES	995	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST EXPENSES	996	47,955,729.00	0.00	47,955,729.00	0.00	0.00	0.00
LOAN PENALTY EXPENSES	997	0.00	0.00	0.00	0.00	0.00	0.00
INCOME AND EXPENSE SUMMARY	999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		2,804,982,384.14	2,804,982,384.14	574,810,718.73	762,372,899.09	2,230,171,665.41	2,042,609,485.05
NET INCOME				187,562,180.36			187,562,180.36
GRAND TOTAL				762,372,899.09	762,372,899.09	2,230,171,665.41	2,230,171,665.41

Prepared by:

GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

FIN-040-0

Verified by:

YOLANDA D. BERBANO
 Division Manager - Finance

Verified Correct:

VIRGINIA S. DE SILVA
 Dept. Manager-Admin & Finance

Noted by:

ENGR. LORETO G. LIMCOLIOC
 General Manager



GENERAL JOURNAL
San Jose del Monte City Water District
For the month of December 2016

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
GENERAL JANITORIAL SERVICES	845				
SECURITY SERVICES	846	1,044,992.74		1,044,992.74	8,056,036.73
COMPUTER DATA PROCESSING SERVICES	848				24,000.00
OTHER PROFESSIONAL SERVICES	849				657,438.63
UNPAID ACCOUNTS EXPENSES	901	91,500.69		91,500.69	91,500.69
DEPRECIATION - LAND IMPROVEMENTS	902	25,980.96		25,980.96	514,008.07
DEPRECIATION - PLANT (UPIS)	903	1,626,101.37	44,918.78	1,581,182.59	13,786,137.28
DEPRECIATION - BUILDINGS AND OTHER STRUCTURES	904	1,931,699.19		1,931,699.19	23,313,192.53
DEPRECIATION* - LEASEHOLD IMPROVEMENT-LAND	905				
DEPRECIATION* - LEASEHOLD IMPVT-BUILDINGS & OTHER STRUCTURES	906				
DEPRECIATION - OFFICE EQUIPMENT	907	170,515.33		170,515.33	2,541,311.73
DEPRECIATION - LABORATORY EQUIPMENT	908	46,670.09		46,670.09	620,535.09
DEPRECIATION - LAND TRANSPORT EQUIPMENT	914				
DEPRECIATION - WATERCRAFT	916				
DEPRECIATION - OTHER MACHINERY AND EQUIPMENT	925	1,999,242.40		1,999,242.40	20,979,221.33
DEPRECIATION - FURNITURE & FIXTURES	926	45,802.10		45,802.10	625,608.32
DEPRECIATION - COMMUNICATION	929				
AMORTIZATION- INTANGIBLE ASSETS	931	18,847.97		18,847.97	308,594.94
DEPRECIATION - MOTOR VEHICLES	941	78,696.39		78,696.39	3,372,270.86
DEPRECIATION - OTHER PPE	950	2,805.00		2,805.00	2,805.00
DEPRECIATION*-OTHER PROPERTY, PLANT & EQUIPMENT	951				
LOSS ON FOREIGN EXCHANGE	981				
LOSS ON SALE OF ASSETS	983				
LOSS OF ASSETS	985				
OTHER LOSSES	987				
OTHER MAINTENANCE AND OPERATING EXPENSES	989	790,292.75	5,144.53	785,148.22	4,591,784.04
FINANCIAL CHARGES	991	36,750.11		36,750.11	127,567.66
COMMITMENT FEES	992				
DOCUMENTARY STAMPS EXPENSES	995				
INTEREST EXPENSES	996	3,887,563.00		3,887,563.00	47,955,729.00
FINANCIAL PENALTY EXPENSES	997				
INCOME AND EXPENSE SUMMARY	999				
		444,556,481.20	444,556,481.20	147,531,219.30	5,607,851,759.08

Encoded by:

IMEE S. BARTOLOME
 Corp. Accounts Analyst

FIN-039-0

Verified by:

GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

Noted by:

YOLANDA D. BERBANO
 Division Manager - Finance



GENERAL JOURNAL
San Jose del Monte City Water District
For the month of December 2016

ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
ELECTRICITY	769	133,385.06	30.00	133,355.06	1,686,287.93
FUEL	771				
POSTAGE AND DELIVERIES	772	6,834.00		6,834.00	22,055.00
TELEPHONE EXPENSES- LANDLINE	773	19,979.34		19,979.34	138,481.40
TELEPHONE EXPENSES- MOBILE	774	55,391.26		55,391.26	690,223.03
INTERNET EXPENSES	775	14,599.77		14,599.77	175,061.58
CABLE, SATELLITE, TELEGRAPH AND RADIO EXPENSES	776				
PRINTING EXPENSES	777				707,820.00
ADVERTISING, PROMOTIONAL AND MARKETING EXPENSES	778	158,438.89		158,438.89	806,848.92
TAXES, DUTIES AND LICENSES	779	868,885.87		868,885.87	11,174,472.31
INSURANCE PREMIUMS	781	36,702.32		36,702.32	533,852.31
REPRESENTATION EXPENSES	782	22,444.90		22,444.90	367,322.32
AWARDS AND REWARDS	783	2,000.00		2,000.00	174,305.00
INDEMNITIES AND OTHER CLAIMS	785	123,500.00		123,500.00	206,794.50
RENT/ LEASE EXPENSES	786	1,120,397.57	109.38	1,120,288.19	13,184,220.66
SURVEY EXPENSES	787				
RESEARCH, EXPLORATION AND DEVELOPMENT EXPENSES	788				
GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES	792	24,051,609.71	1,503,997.63	22,547,612.08	234,387,555.00
EXTRAORDINARY AND MISCELLANEOUS EXPENSES	795	9,800.00		9,800.00	211,800.10
MEMBERSHIP DUES AND CONTRIBUTION TO ORGANIZATIONS	796	5,000.00		5,000.00	132,530.00
CULTURAL AND ATHLETIC EXPENSES	797				
REPAIRS AND MAINTENANCE - LAND IMPROVEMENTS	802				
REPAIRS AND MAINTENANCE - PLANT (UPIS)	803	2,326,910.60	44,691.45	2,282,219.15	29,662,514.36
REPAIRS AND MAINTENANCE - BUILDINGS AND OTHER STRUCTURES	804	569,507.99	360.57	569,147.42	2,988,512.08
REPAIRS AND MAINTENANCE - OFFICE EQUIPMENT	807	129,127.00		129,127.00	1,562,218.86
REPAIRS AND MAINTENANCE - LABORATORY EQUIPMENT	808				173,467.00
REPAIRS AND MAINTENANCE - LAND TRANSPORT EQUIPMENT	814	38,286.06		38,286.06	1,081,195.16
REPAIRS AND MAINTENANCE - CONSTRUCTION EQUIPMENT	817	13,455.46		13,455.46	302,960.58
REPAIRS AND MAINTENANCE - OTHER MACHINERY AND EQUIPMENT	825	236,078.32	69,722.61	166,355.71	9,962,584.11
REPAIRS AND MAINTENANCE - FURNITURE AND FIXTURES	826				7,392.00
OTHER SUBSIDIES	839				
DONATIONS	841	1,176.00		1,176.00	15,736.00
LEGAL SERVICES	842	10,000.00		10,000.00	120,000.00
AUDITING SERVICES	843				238,289.75



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ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
SUBSIDY FROM NATIONAL GOVERNMENT	631				
SUBSIDY FROM LOCAL GOVERNMENT UNITS	636				
SUBSIDY FROM GOVERNMENT OWNED AND/OR CONTROLLED	637				
OTHER SUBSIDY INCOME	639				
GRANTS AND DONATIONS	649				
OTHER INCOME	659	200.00	423,655.18	423,455.18	5,853,666.79
ACCOUNTS	662	461,372.66		461,372.66	5,359,211.41
EXPENSES	667				
SALARIES AND WAGES- REGULAR	701	5,164,895.43	16,529.27	5,148,366.16	58,886,492.29
SALARIES AND WAGES -- OTHERS	706	330,200.48	409.10	329,791.38	3,597,036.22
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)	707	509,000.00	2,000.00	507,000.00	5,744,181.71
ADDITIONAL COMPENSATION (ADCOM)	708				
TRAVEL ALLOWANCE	710	87,500.00		87,500.00	957,125.00
TRANSPORTATION ALLOWANCE	711	78,500.00		78,500.00	847,875.00
CLOTHING AND UNIFORM ALLOWANCE	712	20,560.28		20,560.28	1,153,176.46
HONORARIA (DIRECTORS' FEES AND REMUNERATIONS, ETC.)	713	178,600.00		178,600.00	2,108,420.00
YEAR-END BONUS	714				4,901,600.50
OTHER BONUSES AND ALLOWANCES	719				8,183,351.00
HEALTH AND RETIREMENT INSURANCE CONTRIBUTIONS	721	620,803.80		620,803.80	7,109,003.35
PAG-IBIG CONTRIBUTIONS	722	25,450.00		25,450.00	290,150.00
SOCIAL HEALTH CONTRIBUTIONS	723	57,925.00		57,925.00	668,137.50
PENSION CONTRIBUTIONS	724	25,426.60		25,426.60	289,831.48
PROVIDENT FUND CONTRIBUTIONS	725				
OTHER PERSONNEL BENEFIT CONTRIBUTIONS	729	29,305.08		29,305.08	189,310.92
RETIREMENT BENEFITS - REGULAR	734				2,733,554.65
VACATION AND SICK LEAVE BENEFITS	737	4,693,817.20		4,693,817.20	6,042,201.77
OTHER PERSONNEL BENEFITS	749	2,203,246.70	5,109.15	2,198,137.55	17,700,917.56
OFFICE SUPPLIES EXPENSE	751	167,792.24	938,844.77	(771,052.53)	4,446,080.63
FUEL, OIL AND LUBRICANTS EXPENSES	757	142,966.93		142,966.93	1,139,271.18
MAINTENANCE SUPPLIES EXPENSES	759	11,130.80		11,130.80	125,177.55
OTHER SUPPLIES EXPENSES	765	194,949.46		194,949.46	1,452,131.72
TRAVEL EXPENSES	766	100,834.16		100,834.16	1,176,825.65
TRAINING AND SCHOLARSHIP EXPENSES	767	4,364.80		4,364.80	967,680.48
WATER	768	40,139.64	120.00	40,019.64	459,732.84



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ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
INSURANCE PREMIUM PAYABLE	405				
INTEREST PAYABLE	406				19,408.14
PENSION AND RETIREMENT BENEFITS PAYABLE	407	404,788.51	404,788.51		
DEBT TO NATIONAL GOVERNMENT AGENCIES (BIR, ETC.)	412	2,017,715.29	1,827,323.87	(190,391.42)	324,440.71
DEBT TO GSIS	413	926,148.18	926,148.18		
DEBT TO PAG-IBIG	414	80,020.21	79,587.99	(432.22)	
DEBT TO PHILHEALTH	415	63,925.00	59,325.00	(4,600.00)	
DEBT TO OFFICERS AND EMPLOYEES	423	6,027.90	4,699,845.10	4,693,817.20	46,623,028.75
CONTRACTOR'S SECURITY DEPOSITS	424	1,513,224.94	30,952.70	(1,482,272.24)	4,455,713.94
UNPAID LIGHT AND POWER	426				
OTHER PAYABLES	429	14,884,111.21	17,689,518.60	2,805,407.39	31,705,850.32
LIANS PAYABLE	433	37,121,738.00		(37,121,738.00)	528,810,071.87
CURRENT PORTION OF LONG-TERM DEBT	434	2,979,700.00	37,121,738.00	34,142,038.00	37,121,738.00
FINANCIAL PENALTY PAYABLE	435				
LEASE PAYABLE	439				
DEFERRED TAX LIABILITY (FRANCHISE TAX)	446				
DEFERRED INCOME FROM PENALTY CHARGES	450				
CUSTOMERS' DEPOSIT	451	1,075,599.70	1,684,114.89	608,515.19	11,345,699.37
OTHER DEFERRED CREDITS	459	3,264,746.60	3,952,014.95	687,268.35	314,411.89
GOVERNMENT EQUITY	471				4,149,481.53
CAPITAL/EQUITY RESERVE	477				
DONATED CAPITAL (OPIC)	479		1,449,562.67	1,449,562.67	218,495,827.60
RETAINED EARNINGS	481	1,872,833.88	395,599.36	(1,477,234.52)	719,996,375.73
WATER REVENUE (WATER SALES)	571	213,960.00	54,588,971.69	54,375,011.69	678,317,774.06
RENT/LEASE INCOME	574				30,000.00
GENERATION, TRANSMISSION AND DISTRIBUTION INCOME	576	5,410.07	270,338.18	264,928.11	3,614,103.99
SEMINAR/TRAINING FEE	582				
INTEREST INCOME	612		188,465.35	188,465.35	664,473.91
DIVIDEND INCOME	613				
OTHER BUSINESS AND SERVICE INCOME	618	14,405.22	4,015,383.25	4,000,978.03	49,501,024.81
FINES AND PENALTIES- BUSINESS AND SERVICE INCOME	619	195.13	1,969,368.83	1,969,173.70	24,391,855.53
INCOME ON SALE OF ASSETS	623				
INCOME ON INVESTMENT	624				
OTHER GAINS	629				

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ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
LEASEHOLD IMPROVEMENTS- PLANT, BLDG. OTHER STRUCTURES	206				
OFFICE EQUIPMENT	207	377,690.00		377,690.00	17,647,224.28
LABORATORY EQUIPMENT	208	54,950.00		54,950.00	4,467,573.86
LAND TRANSPORT EQUIPMENT	214				
WATERCRAFT	216				
OTHER MACHINERY AND EQUIPMENT	225	16,221,063.00		16,221,063.00	286,054,044.37
FURNITURE AND FIXTURES	226				5,956,502.63
BOOKS	227				
MOTOR VEHICLES	241				19,817,620.62
CONSTRUCTION-IN-PROGRESS- PLANT	243	2,003,971.52	30,147,640.89	(28,143,669.37)	5,556,717.93
CONSTRUCTION-IN-PROGRESS- BUILDINGS AND OTHER STRUCTURES	244	580,703.50	28,080,050.35	(27,499,346.85)	628,545.80
OTHER PROPERTY, PLANT & EQUIPMENT	250				68,750.00
INTANGIBLE ASSETS	261	39,600.00		39,600.00	2,372,637.94
SINKING FUND	263				
RESTRICTED FUNDS	265				
OTHER RESERVE FUNDS	266				
OTHER ASSETS	279				119,070.12
ALLOWANCE FOR DOUBTFUL ACCOUNTS	301		91,500.69	91,500.69	909,746.78
ACCUMULATED DEPRECIATION- LAND IMPROVEMENTS	302		26,801.64	26,801.64	2,819,356.87
ACCUMULATED DEPRECIATION- PLANT	303	731,186.43	2,386,786.60	1,655,600.17	78,674,328.40
ACCUMULATED DEPRECIATION- BUILDINGS AND OTHER STRUCTURES	304		1,931,699.19	1,931,699.19	196,423,604.07
ACCUMULATED DEPRECIATION- LEASEHOLD IMPROVEMENT-LAND	305				
ACCUMULATED DEPRECIATION- LEASEHOLD IMPVT- BUILDINGS AND OTHER	306				
ACCUMULATED DEPRECIATION- OFFICE EQUIPMENT	307		170,515.33	170,515.33	8,993,269.14
ACCUMULATED DEPRECIATION- LABORATORY EQUIPMENT	308		46,670.09	46,670.09	2,560,308.72
ACCUMULATED DEPRECIATION - LAND TRANSPORT EQUIPMENT	314				
ACCUMULATED DEPRECIATION - WATERCRAFT	316				
ACCUMULATED DEPRECIATION- OTHER MACHINERY AND EQUIPMENT	325		2,320,693.94	2,320,693.94	120,288,266.88
ACCUMULATED DEPRECIATION- FURNITURE AND FIXTURES	326		45,802.10	45,802.10	2,031,911.28
ACCUMULATED DEPRECIATION - MOTOR VEHICLES	341		78,696.39	78,696.39	8,947,820.10
ACCUMULATED DEPRECIATION - OTHER PPE	350		5,610.00	5,610.00	37,738.08
ACCUMULATED AMORTIZATION - INTANGIBLE ASSETS	361		17,153.80	17,153.80	833,627.77
ACCOUNTS PAYABLE	401	56,796,404.92	58,839,318.77	2,042,913.85	15,670,954.51
NOTES PAYABLE	402				



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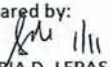
ACCOUNT TITLE	ACCT CODE	DEBIT	CREDIT	NET BAL	END BAL
CASH - COLLECTING OFFICER	102	53,105,841.76	53,404,362.45	(298,520.69)	4,931,608.63
WORKING FUND	103				
PETTY CASH FUND	104	679,988.55	679,988.55		519,000.00
PAYROLL FUND	105	171,371.34	265,327.98	(93,956.64)	
CASH IN BANK- LOCAL CURRENCY	107	73,073,662.72	59,797,179.58	13,276,483.14	289,931,652.04
CASH IN BANK- FOREIGN CURRENCY	108				
ACCOUNTS RECEIVABLE	111	58,505,485.81	59,311,322.54	(805,836.73)	75,914,628.71
NOTES RECEIVABLE	112				
INSTALLMENT SALES RECEIVABLE	121	273,935.54	240,692.59	33,242.95	(1,056,504.60)
ADVANCES TO OFFICERS AND EMPLOYEES	134	1,132,719.17	662,001.17	470,718.00	569,496.50
DUE FROM OFFICERS AND EMPLOYEES	135	59,376.00	68,354.16	(8,978.16)	229,300.93
RECEIVABLE- DISALLOWANCES/CHARGES	136		44,000.00	(44,000.00)	11,054,167.23
RENT/LEASE RECEIVABLE	141				5,000.00
BANK CHARGES	142				
INSURANCE/REINSURANCE CLAIMS RECEIVABLE	143				
OTHER RECEIVABLE	149	56,516.96	34,015.40	22,501.56	3,015,089.62
OFFICE SUPPLIES INVENTORY	151				
FUEL, OIL AND LUBRICANTS	157				32,680.00
CHEMICALS AND FILTERING SUPPLIES INVENTORY	158				
MAINTENANCE SUPPLIES INVENTORY	159	85.40	8,687.56	(8,602.16)	999,295.22
CONSTRUCTION MATERIALS INVENTORY	168				
OTHER INVENTORIES	169	1,405,809.17	1,827,840.99	(422,031.82)	33,875,684.74
PREPAID RENT	171				6,000.00
PREPAID INSURANCE	172	22,154.55	36,702.32	(14,547.77)	137,932.14
ADVANCES TO CONTRACTORS	176	4,524,450.00		4,524,450.00	5,549,175.00
GUARANTY DEPOSITS	177				
OTHER PREPAYMENTS AND DEPOSITS	178	409,162.43	215.81	408,946.62	14,628,218.88
OTHER DEFERRED CHARGES	189	2,022,576.41	22,254.45	2,000,321.96	6,872,391.98
OTHER INVESTMENTS	199				
LAND	201	9,000.00		9,000.00	108,953,788.64
LAND IMPROVEMENTS	202	7,360,090.93	6,874,570.12	485,520.81	14,188,325.93
PLANT (UPIS)	203	36,213,340.17	2,681,336.21	33,532,003.96	535,674,727.01
BUILDINGS AND OTHER STRUCTURES	204	5,380,843.61		5,380,843.61	780,394,814.66
LEASEHOLD IMPROVEMENTS- LAND	205				


SAN JOSE DEL MONTE CITY WATER DISTRICT
STATEMENT OF CASH FLOWS
As of December 31, 2016

	THIS MONTH	YTD
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills, Revenue & Other Charges	57,184,261.55	712,122,348.12
Water Bills w/ Bayad Center	54,758,884.29	682,493,457.62
Unmetered Sales	41,953.25	121,359.23
Other Business & Service Income (618)	34,450.00	442,844.06
Fines & Penalties (619)	1,969,368.83	24,405,899.98
Other Income (659)	379,605.18	4,658,787.23
Other Revenue - Septage Fee	3,000,609.90	37,139,384.51
Other Collections	73,019.31	1,372,340.84
Cash Advances	50,115.10	245,220.09
Salaries & Wages (Prov. Personnel)	15,823.00	205,981.67
PERA	2,000.00	26,000.00
Other Personnel Benefits (OT)		3,664.78
Generation, Trans. & Dist. Exp. (Electric bill & Chemical)		167,466.45
Materials in Transit (net of tax)		179.83
Office Supplies	870.25	20,153.53
Repairs & Maintenance-Plant (UPIS)		442.00
Repairs & Maintenance-Bldgs. & Other		213.00
Travel Expenses		880.00
Tax Withheld		(135.57)
Refund of Bill Deposits (Meralco)		557,701.92
Other O & M (Prior Period Exp.)		80,797.58
Clothing Allowance		6,530.00
14th month Pay/PBB/PIB & PEI	5,000.00	57,146.00
Construction in Progress-Bldgs. & Others		888.60
Taxes Withheld	(789.04)	(789.04)
Sale of fittings	1,180,376.18	15,890,543.49
Other Deferred Credits (459)	983,646.83	13,257,891.62
Sales Revenue (576)	196,729.35	2,632,651.87
Customer's Deposits	1,562,328.20	24,107,730.88
Collection of Receivables	261,337.18	3,130,988.80
A/R-NC (121)	224,289.78	2,704,326.36
Receivables-Disallowances (136)	3,750.00	60,523.96
Receivables-Due fr. Officers & Employees (135)	4,500.00	80,038.64
Receivables-Rent/lease (141)		25,000.00
Receivables-Others (149)	28,797.40	261,099.84
Interests	183,750.55	637,838.36
Bank Interest	183,750.55	637,838.36
Adjustments	7,879,896.49	21,035,519.80
Cancelled Checks	79,715.96	8,725,250.27
Staled Checks	89,242.66	971,842.48
Other Adjustments	7,710,937.87	11,338,427.05
Total Cash Inflows	71,325,579.36	815,436,694.80
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	3,391,917.57	45,201,176.97
Fuel/Power for Pumping	10,063,457.15	109,290,236.51
Purchased Water	8,506,429.25	92,656,578.27
Chemicals & Filtering Materials	1,416,876.41	13,954,673.44
Other Operation and Maintenance Expenses	9,100,681.30	109,084,905.59
Purchase of Office, Lab., Medical Supplies & Calendar	103,037.70	5,035,910.85
Purchase of tools & other semi-expendable items	56,998.90	646,866.84
Prepaid Insurance/Fidelity Bond/Radio License	20,663.49	694,543.95
Survey Exp./Video Coverage/Filing Fee (COA)		142,040.12
Real Property Tax/Surcharge for unfiled tax returns		53,732.05
Rental Fees (Vehicle, Equipment, Lot & Repeater)	964,955.12	12,108,244.31
Retainers/Audit & Notarial Fees/Genset Cert.	46,914.07	1,311,340.17
Ads/Donations/Uniform & Annual Dues		1,596,824.95
Maternity Ben./Monetization/Earned Leave (Resigned)		1,482,228.86
Mortuary/APE/Retirement Benefit	54,150.00	2,905,222.17
Telephone Bills	74,039.80	822,951.96
Power consumption for Offices		700,397.97
Laboratory Test	4,643.75	370,743.53

Maintenance of Programs		22,500.00
Salary of Summer Job/Oratorical & Poster Making Contest	8,517.87	377,970.07
Loyalty Award (cash & non-cash item) & Other Awards		618,308.94
Repairs & Maint. Plant(disco,recon.,mmp & leaks)	308,808.36	2,398,148.19
Repairs & Maintenance-Lab. Equip		175,316.13
Repairs & Maintenance-Office & IT Equipment	45,553.96	1,433,319.21
Repairs & Maintenance-Res. & Tank		288,988.15
Repairs & Maintenance of Tools		168,880.75
Repairs & Maintenance(w/ fuel)-Land Transpo.	84,023.71	1,139,751.71
Repairs & Maintenance-Bldgs. & Structures	38,082.48	569,510.83
Repairs & Maintenance of Pumping Equip.	144,980.30	4,251,022.11
Repairs & Maintenance of Water Treatment Equip.	20,613.22	4,713,026.12
Repairs & Maintenance-Communications	19,609.92	109,368.88
Repairs & Maintenance-Power Equipment	46,484.49	478,871.01
Repairs & Maintenance of Const. Equip.	320.00	239,892.24
Honoraria & PBB-2014(Directors'Fees)	163,184.00	2,991,644.00
Honoraria for BAC Members/TWG & BAC Exp.	242,000.00	357,733.60
Replenishment of Petty Cash Fund	635,265.84	8,110,880.15
Materials for NC (paid by concessionaires)	80,153.37	114,965.19
Refund f Surety Bond/Digitizing		60,850.00
Cash Advances	1,132,719.17	3,070,344.84
Contractors' Fees	1,537,533.46	18,889,050.89
RATA/RA/EME & Trans. Allow.	197,643.26	2,228,878.30
Indemnities & Other Misc. Exp.	123,500.00	247,075.01
Training Exp. /Assessment Fee	5,000.00	782,131.11
Security Services Fee	675,584.10	8,494,702.99
PBB & PIB/Year End Bonus/Cash Gift & PEI	1,180,000.00	9,494,969.93
Plaques for Blood Donors/ISO Exp.		180,489.30
Meals of BOD/Committee Meetings & Representation	4,035.00	159,251.20
Vaccines/GAD Exp./Reward(Informants) & Other Misc.		871,153.73
Salaries of JO/ Casual	39,954.20	680,749.12
Payment for Meter Readers	227,205.59	2,550,497.51
Anniversary Expenses/Christmas Party Exp.	158,400.00	463,182.47
Budget Deliberation Exp.		151,031.76
Sludge Cake & Rental of Vacuum Truck	656,106.17	4,329,402.42
Purchase of materials & supplies for Inventory	1,856,978.06	49,518,114.22
Meters (169-01)	1,263,482.17	9,779,541.35
Service Connection Mats. (169-02)		23,260,772.47
Trans./Dist. Pipes & Fittings (169-03)	536,686.50	15,024,553.00
Materials in Transit (169-04)	56,809.39	1,453,247.40
Remittance to Other Agencies	8,677,369.02	82,155,433.51
Refund of Customer's Deposits	262,188.25	428,937.02
Bank Charges	45,750.11	136,567.66
Bank taxes withheld (991)	45,750.11	136,567.66
Adjustments	5,133.38	10,846,501.50
Dishonored checks	5,133.38	291,948.53
Other Adjustments		10,554,552.97
Total Cash Outflows	43,326,780.50	513,273,124.69
Total Cash Provided (used) by Operating Activities	27,906,816.58	302,071,587.83
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments		-
Proceeds from sale of:		
Office Equipment, Furniture and Fixtures	-	-
Transportation Equipment	-	430,000.00
Other Property, Plant and Equipment	-	-
Equity / Shares for Water Source Development	1,449,562.67	30,350,276.76
Total Cash Inflows	1,449,562.67	30,780,276.76
Cash Outflows:		
Purchase / Construction of of PPE	9,603,136.08	113,488,856.57
Land Improvements		772,568.65
Purchase of Office & IT Equipment	385,062.02	3,388,410.87
Purchase of machinery & equipment	1,268,908.96	11,471,911.47
Purchase of Communication equipment	-	88,882.00
Purchase of Store Equipment		298,893.75
Purchase of furniture & fixtures	-	510,005.57
Purchase of tools & garage equipment		500,796.36
Purchase of Motor Vehicles		242,080.39
Purchase of Laboratory Equipment	52,006.26	275,038.81
Purchase of Power Equipment		1,319,702.20

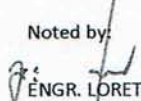
Water Treatment Structure & Improvements		551,202.38
Purchase of Land(Taxes & Documentary Stamp)	9,000.00	17,978,102.08
Administrative Structures & Improvements	358,796.93	1,953,415.35
Purchase of Intangible assets	5,252.69	225,496.93
Purchase of Meters		1,054,037.44
Const. of Power house		159,705.42
Const. of Buildings & other Structures (PS)	19,285.37	5,484,332.11
Const. of Slope Protection		267,917.84
Barbed Wire Fence		111,803.31
Construction in Progress-DLE	1,401,243.88	23,206,314.65
Prefabricated steel tank & painting of tank	4,581,310.91	16,491,892.60
Const. of TUP		39,802.92
Concrete Chamber		302,772.57
Const. in Progress (DMA)	9,044.12	95,222.86
Installation of Float Valve		3,213.61
Const. of Structures & Purchase of Other Equip. (STP)		567,853.12
Restraining & Thrust Block @ Partida		45,042.67
Pump Upgrading-BWSSP		7,735,468.24
Power Line (Meralco) @ Partida		2,166,314.77
WTP#3 Project		1,024,725.00
Release of Retention	1,513,224.94	15,155,930.63
Total Cash Outflows	9,603,136.08	113,488,856.57
Total Cash Provided (used) by Investing Activities	(8,153,573.41)	(82,708,579.81)
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	6,867,263.00	82,407,079.00
Total Cash Provided (used) by Financing Activities	(6,867,263.00)	(82,407,079.00)
Cash Provided by Operating, Investing and Financing Activities	12,977,962.45	137,047,911.30
Add: Cash and Cash Equivalents, Beginning	282,404,298.22	158,334,349.37
Cash and Cash Equivalents, Ending	295,382,260.67	295,382,260.67

Prepared by:

 GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

Verified by:

 YOLANDA D. BERBANO
 Manager, Finance Division

Verified Correct by:

 VIRGINIA S. DESILVA
 Manager, Admin. & Finance Department

Noted by:

 ENGR. LORETO G. LIMCOLIOC
 General Manager

Note:
 Cash on Hand 4,931,608.63 ✓
 Petty Cash Fund 519,000.00 ✓
 Cash in Bank 289,931,652.04 ✓
 Total 295,382,260.67 ✓



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

BALANCE SHEET
FOR THE PERIOD ENDED DECEMBER 31, 2016

		AMOUNT	% to Total
ASSETS AND OTHER DEBITS			

CURRENT ASSETS

Cash and Cash Equivalents			
Cash-Collecting Officer	102	4,931,608.63	0.27%
Working Fund	103	-	0.00%
Revolving Fund	104	519,000.00	0.03%
Payroll Fund	105		0.00%
Cash in Bank-Local Currency	107	289,931,652.04	16.05%
Total		<u>295,382,260.67</u>	<u>16.35%</u>
Trade and Other Receivables			
Accounts Receivable	111	75,914,628.71	4.20%
Allowance for Doubtful Accounts	301	(909,746.78)	-0.05%
Accounts Receivable (Net)		<u>75,004,881.93</u>	<u>4.15%</u>
Installment Sales Receivable	121	(1,056,504.60)	-0.06%
Total		<u>73,948,377.33</u>	<u>4.09%</u>
Other Receivables			
Advances to Officers and Employees	134	569,496.50	0.03%
Due from Officers and Employees	135	229,300.93	0.01%
Receivable-Disallowances/Charges	136	11,054,167.23	0.61%
rent/Lease Receivable	141	5,000.00	0.00%
Insurance/reinsurance Claims Receivable	143		
Other Receivable	149	3,015,089.62	0.17%
Total		<u>14,873,054.28</u>	<u>0.82%</u>
Inventories			
Office Supplies Inventory	151		
Fuel, Oil and Lubricants	157	32,680.00	0.00%
Chemicals and Filtering Supplies Inventory	158		
Maintenance Supplies Inventory	159	999,295.22	0.06%
Construction Materials Inventory	168		
Other Inventories	169	33,875,684.74	1.88%
Total		<u>34,907,659.96</u>	<u>1.94%</u>
Prepaid Expenses			
Prepaid Rent	171	6,000.00	0.00%
Prepaid Insurance	172	137,932.14	0.01%
Advances to Contractors	176	5,549,175.00	0.31%
Guaranty Deposits	177		
Other Prepayments and Deposits	178	14,628,218.88	0.81%
Other Deferred Charges	189	6,872,391.98	0.38%
Total		<u>27,193,718.00</u>	<u>1.51%</u>
TOTAL CURRENT ASSETS		<u><u>446,305,070.24</u></u>	<u><u>24.70%</u></u>

NON-CURRENT ASSETS

Investments	199
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TOTAL NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT

Land and Other Improvements			
Land	201	108,953,788.64	6.03%
Land Improvements	202	14,188,325.93	0.79%
Accumulated Depreciation-Land Improvements	302	(2,819,356.87)	-0.16%
Total		<u>120,322,757.70</u>	6.66%
Plants, Buildings and Structures			
Plant (UPIS)	203	535,674,727.01	29.65%
Accumulated Depreciation-Plant	303	(78,674,328.40)	-4.35%
Buildings and Other Structures	204	780,394,814.66	43.20%
Accumulated Depreciation-Buildings and Other Structures	304	(196,423,604.07)	-10.87%
Total		<u>1,040,971,609.20</u>	57.63%
Equipment and Machinery			
Office Equipment	207	17,647,224.28	0.98%
Accumulated Depreciation- Office Equipment	307	(8,993,269.14)	-0.50%
Laboratory Equipment	208	4,467,573.86	0.25%
Accumulated Depreciation- Laboratory Equipment	308	(2,560,308.72)	-0.14%
Land Transport Equipment	214	-	0.00%
Accumulated Depreciation- Land Transport Equipment	314		
Other Machinery and Equipment	225	286,054,044.37	15.83%
Accumulated Depreciation- Other Machinery and Equipment	325	(120,288,266.88)	-6.66%
Motor Vehicles	241	19,817,620.62	1.10%
Accumulated Depreciation- Motor Vehicles	341	(8,947,820.10)	-0.50%
Total		<u>187,196,798.29</u>	10.36%
Furniture, Fixtures and Books			
Furniture and Fixtures	226	5,956,502.63	0.33%
Accumulated Depreciation- Furniture and Fixtures	326	(2,031,911.28)	-0.11%
Total		<u>3,924,591.35</u>	0.22%
Construction-in-Progress			
Construction-in-Progress - Plant	243	5,556,717.93	0.31%
Construction-in-Progress - Buildings and Other Structures	244	628,545.80	0.03%
Total		<u>6,185,263.73</u>	0.34%
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	250	68,750.00	0.00%
Accumulated Depreciation- Other PPE	350	(37,738.08)	0.00%
Total		<u>31,011.92</u>	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>1,358,632,032.19</u>	75.21%
Intangible Assets			
Intangible Assets	261	2,372,637.94	0.13%
Accumulated Amortization - Intangible Assets	361	(833,627.77)	-0.05%
Other Assets	279	119,070.12	0.01%
Total		<u>1,658,080.29</u>	0.09%
TOTAL ASSETS AND OTHER DEBITS		<u>1,806,595,182.72</u>	100.00%

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

CURRENT LIABILITIES

Payable Accounts

Accounts Payable	401	15,670,954.51	0.87%
Interest Payable	406	19,408.14	0.00%
Pension and Retirement Benefits Payable	407	-	0.00%
Total		15,690,362.65	0.87%

Inter-Agency Payables

Due to National Government Agencies (BIR, etc)	412	324,440.71	0.02%
Due to GSIS	413	-	0.00%
Due to Pag-Ibig	414	-	0.00%
Due to Philhealth	415	-	0.00%
Total		324,440.71	0.02%

Other Payables

Due to Officers and Employees	423	46,623,028.75	2.57%
Contractor's Security Deposits	424	4,455,713.94	0.25%
Other Payables	429	31,705,850.32	1.76%
Total		82,784,593.01	4.58%

Loans/Lease Payable

Current Portion of Long-Term Debt	434	37,121,738.00	2.05%
Total		37,121,738.00	2.05%

TOTAL CURRENT LIABILITIES

135,921,134.37 7.52%

NON-CURRENT LIABILITIES

Loan Payable	433	528,810,071.87	29.27%
TOTAL NON-CURRENT LIABILITIES		528,810,071.87	29.27%

TOTAL LIABILITIES

664,731,206.24 36.79%

DEFERRED CREDITS

Deferred Tax Liability (Franchise Tax)	446		
Deferred Income fr. Penalty	450	-	0.00%
Customers' Deposit	451	11,345,699.37	0.63%
Other Deferred Credits	459	314,411.89	0.02%
TOTAL DEFERRED CREDITS		11,660,111.26	0.65%

EQUITY

Government Equity	471	4,149,481.53	0.23%
Capital/equity Reserve	477		
Donated Capital (OPIC)	479	218,495,827.60	12.09%
Retained Earnings	481	719,996,375.73	39.86%
NET INCOME - Year-to-Date		187,562,180.36	10.38%
TOTAL EQUITY		1,130,203,865.22	62.56%

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

1,806,595,182.72 100.00%

Prepared by:

 GLORIA D. LEPASANA
 Sr. Corp. Accts. Analyst

Verified by:

 YOLANDA D. BERBANO
 Division Manager - Finance

Verified Correct:

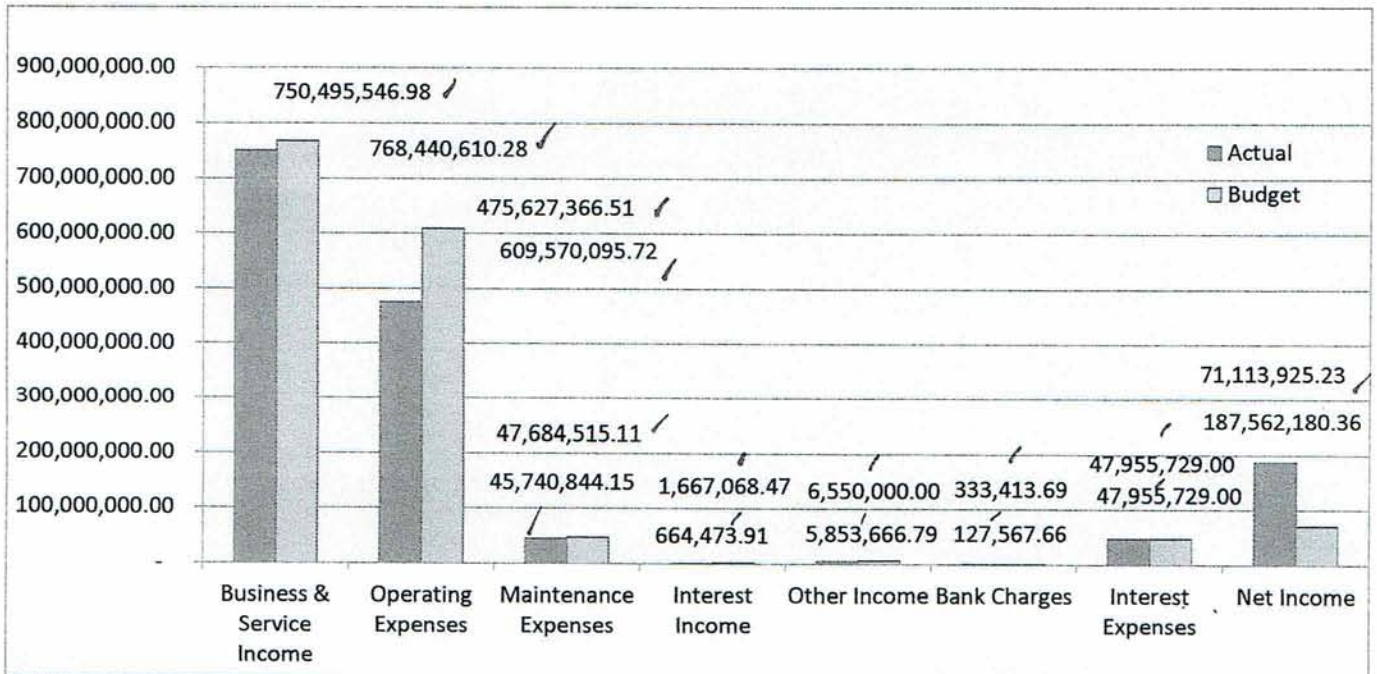
 VIRGINIA S. DE SILVA
 Dept. Manager-Admin. & Finance

Noted by:

 ENGR. LORETO G. LIMCOLIOC
 General Manager

Graph 1

Income Statement
For the period ended December 31, 2016
Actual vs. Budget

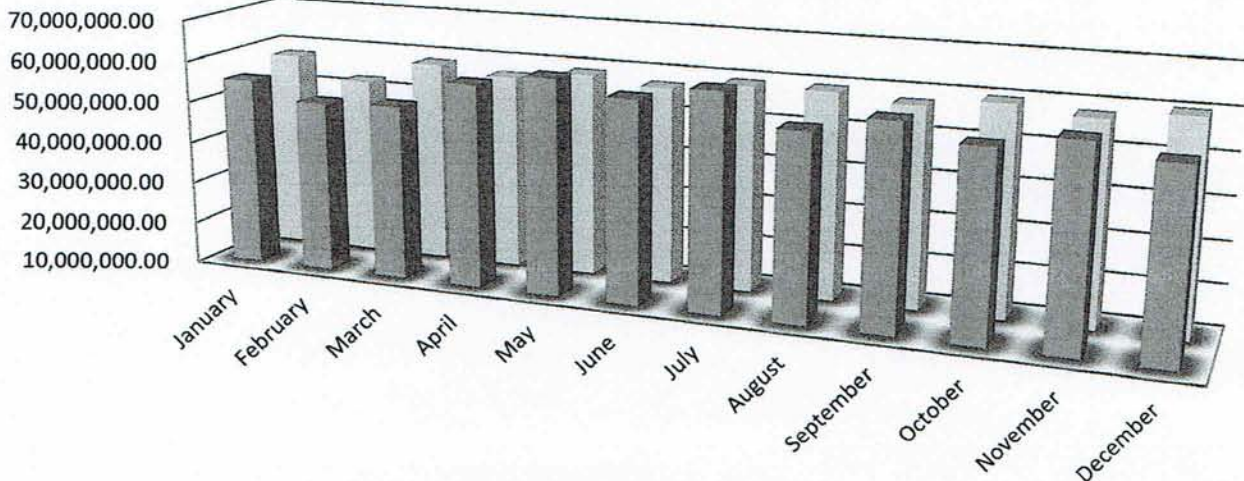


Graph 2

Business & Service Income
As of December 31, 2016
Actual vs. Budget



Water Sales



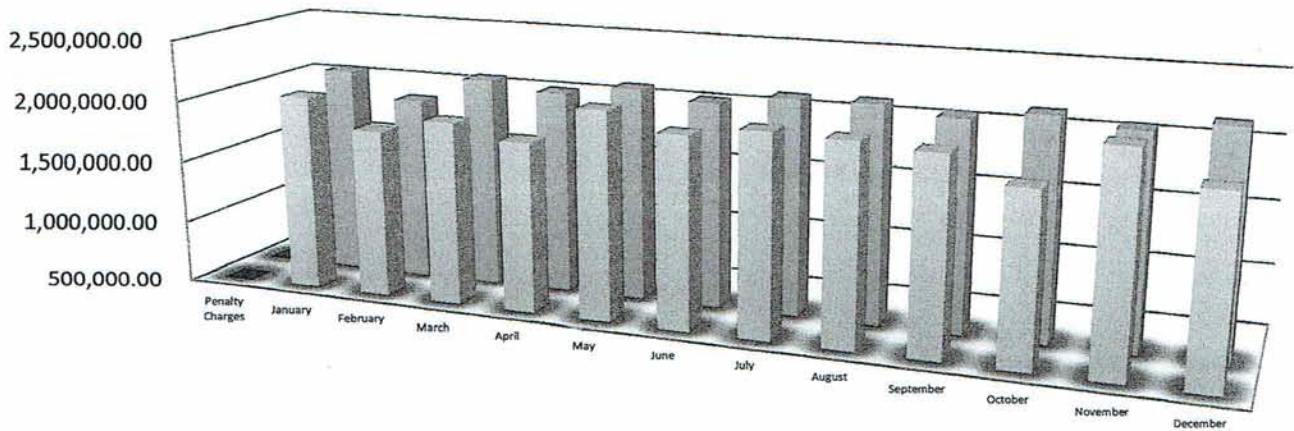
	January	February	March	April	May	June	July	August	September	October	November	December
Actual	55,239,744.10	51,026,476.39	51,805,555.00	58,677,991.48	61,718,275.15	58,408,811.71	61,820,887.89	54,487,819.52	58,350,771.77	54,413,936.62	57,500,143.98	54,375,011.69
Budget	57,698,158.14	52,630,916.14	58,408,400.00	56,717,530.04	58,760,836.99	57,069,966.84	59,113,273.79	59,289,492.19	57,598,622.04	59,641,928.99	57,951,058.84	59,990,144.99

Graph 3

Business & Service Income
As of December 31, 2016
Actual vs. Budget



Penalty Charges



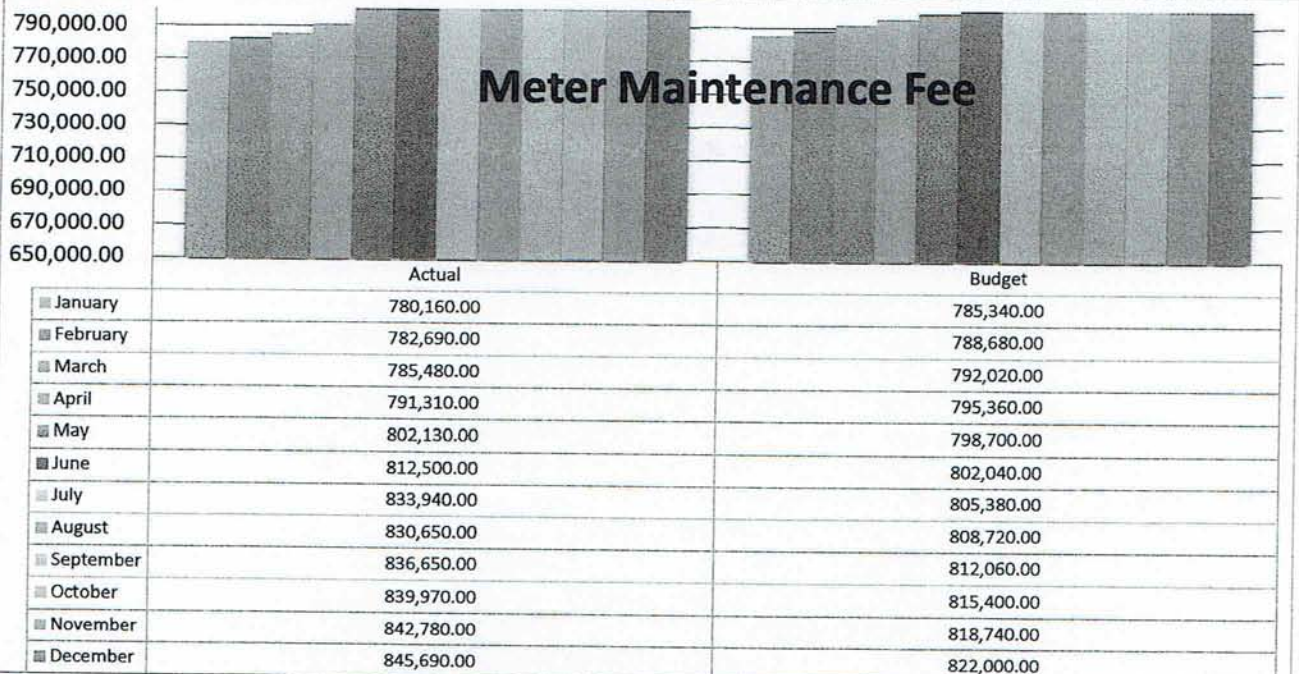
	Penalty Charges	January	February	March	April	May	June	July	August	September	October	November	December
Series1	-	2,073,514.46	1,846,808.73	1,968,582.19	1,862,790.26	2,163,927.96	2,025,246.86	2,103,308.94	2,087,464.23	2,050,155.20	1,860,436.70	2,202,946.30	1,962,073.70
Series2	-	2,179,116.43	1,975,965.07	2,193,213.91	2,130,195.94	2,207,311.38	2,144,293.41	2,221,408.85	2,228,457.59	2,165,439.62	2,242,555.06	2,179,537.09	2,256,483.71
Series3													

Graph 4

Business & Service Income
As of December 31, 2016
Actual vs. Budget

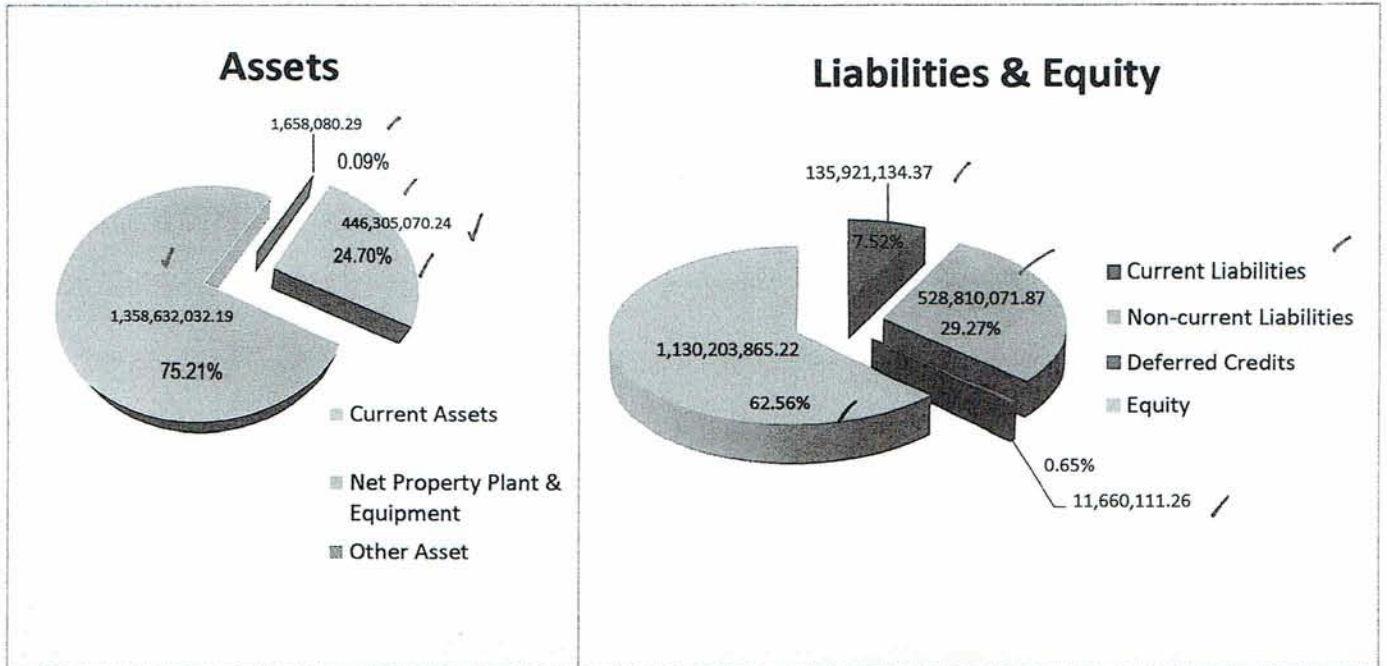


Meter Maintenance Fee



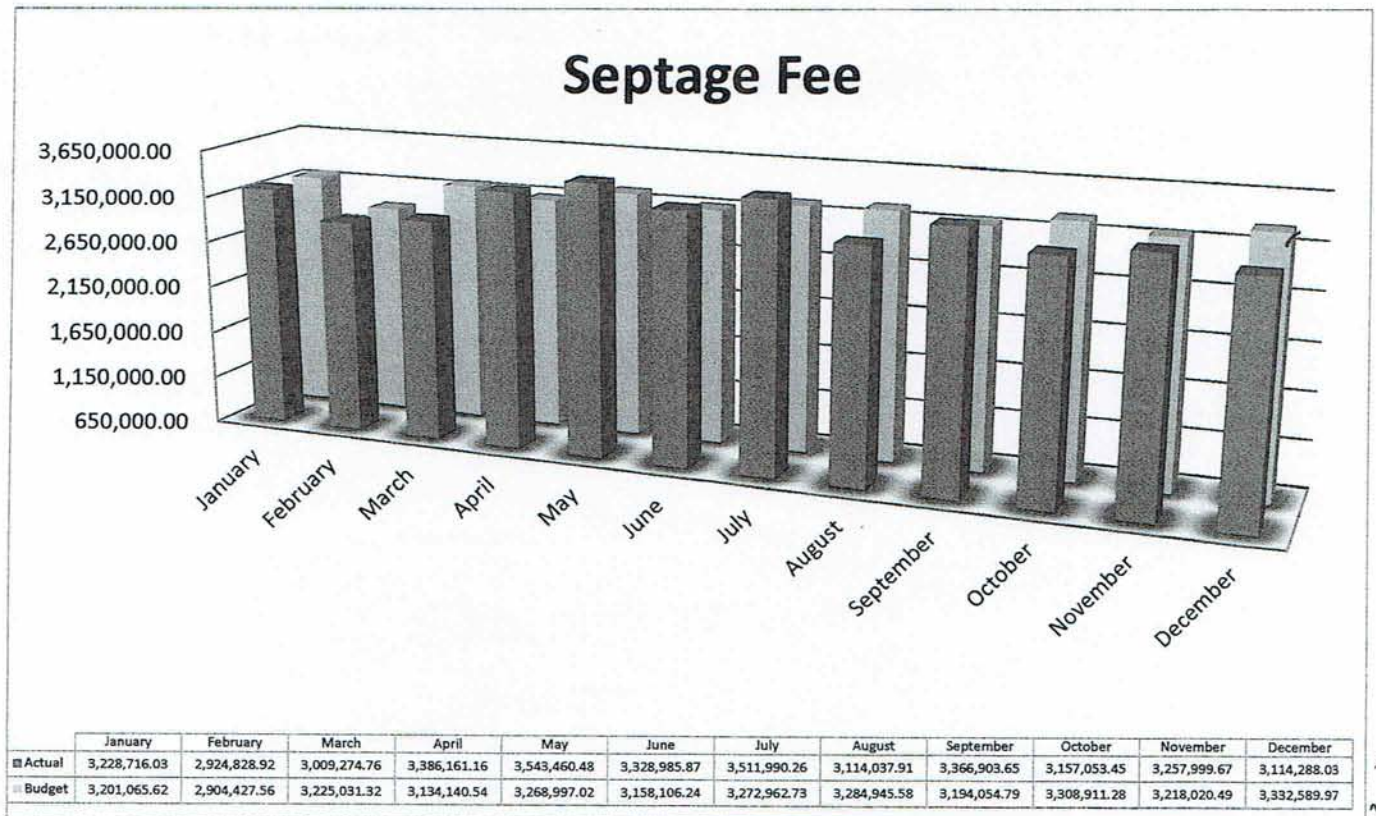
Graph 5

Balance Sheet
As of December 31, 2016
Actual



Graph 6

Business & Service Income
As of December 31, 2016
Actual vs. Budget



Dec. 2016	ACTUAL	BUDGET
METERED SALES	571 54,375,011.69	59,990,144.99
PENALTY	619-01 1,962,073.70	2,256,483.71
MMF	618-02 845,690.	822,000-
SEPTAGE FEE	618-03 3,114,288.03	3,332,589.97

9

DATE: 1/12

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