



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of January 31, 2016**

	This Month	Year to Date
<b>ASSETS</b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(110,295.13)	20,999.40
Petty Cash Fund	402.00	7,000.00
Payroll Fund		2,519.95
Total	(109,893.13)	30,519.35
<b>CASH IN BANK</b>		
CIB - Current Account	118,217.12	524,504.14
CIB - Savings Account	163,192.69	2,135,736.44
Total	281,409.81	2,660,240.58
<b>RECEIVABLES</b>		
Account Receivable - Customers	27,833.19	4,764,826.29
Allowance for Doubtful Account	(51,594.04)	(3,070,560.64)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	8,312.52	26,263.92
Other Receivable	6,773.75	335,412.95
Total	(8,674.58)	2,925,259.28
<b>INVENTORIES</b>		
Office Supplies Inventory		11,650.00
Accountable Forms Inventory	13,750.00	23,809.40
Other Supplies Inventory	138,647.37	970,170.01
Total	152,397.37	1,005,629.41
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	315,239.47	6,655,588.41
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	1,978,271.19
		5,218,224.66
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures		2,235,195.26
Less: Accum. Dep'n. - OS	3,974.34	1,190,983.24
		1,044,212.02
<b>Office Equipment , Furnitures &amp; Fixtures</b>		
Office Equipment		175,772.16
Less: Accum. Dep'n. - OE	1,158.81	152,108.73
		23,663.43

Furniture and Fixtures		266,389.23	
Less: Accum. Dep'n. - F & F	913.71	193,689.23	72,700.00
		<hr/>	
IT Equipment & Software		439,786.34	
Less: Accum. Dep'n. - ITE & S	1,627.36	302,788.05	136,998.29
		<hr/>	
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,285,341.75	
Less: Accum. Dep'n. - OM & E	27,087.46	2,090,008.96	2,195,332.79
		<hr/>	
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV	633.39	1,050,249.84	1,524.28
		<hr/>	
Other Property, Plant & Equipment			
Construction in Progress	6,798.86		138,266.31
		<hr/>	
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(39,775.90)</b>		<b>8,956,830.73</b>
		<hr/>	
<b>OTHER ASSETS</b>			
Sinking Fund			303,441.09
		<hr/>	
<b>Total</b>	<b>-</b>		<b>303,441.09</b>
		<hr/>	
<b>TOTAL ASSETS</b>	<b>275,463.57</b>		<b>15,915,860.23</b>
		<hr/>	
		<hr/>	
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	18,143.14		310,679.06
Interest Payable			-
Due to Officers & Employees			9,876.94
<b>Total</b>	<b>18,143.14</b>		<b>320,556.00</b>
		<hr/>	
Inter - Agency Payables			
Due to GSIS	(1,361.12)		407,128.10
Due to Pag-Ibig	(1,200.00)		9,826.44
Due to Philhealth	(2,975.00)		7,774.84
Due to BIR	8,015.81		83,602.06
Due to Other GOCC's	(7,660.72)		81,246.34
Due to Other NGA's			106,976.70
<b>Total</b>	<b>(5,181.03)</b>		<b>696,554.48</b>
		<hr/>	
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>	<b>-</b>		<b>1,980.01</b>
		<hr/>	
<b>TOTAL CURRENT LIABILITIES</b>	<b>12,962.11</b>		<b>1,019,090.49</b>
		<hr/>	

NON-CURRENT LIABILITIES:

Loans Payable - LWUA (64,400.00) 9,144,039.89

TOTAL LIABILITIES (51,437.89) 10,163,130.38

DEFERRED CREDITS

Other Deferred Credits 5,832.89 84,675.86

EQUITY :

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 321,068.57 321,068.57

Prior Years Adjustment

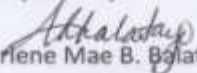
Retained Earnings, Ending 321,068.57 5,206,214.99

Capital Stock - Government 461,839.00

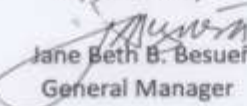
TOTAL 321,068.57 5,668,053.99

TOTAL LIABILITIES AND EQUITY 275,463.57 15,915,860.23

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of January 31, 2016**

INCOME

	This Month	Year to Date
Income from Waterworks System	995,671.70	995,671.70
Fines and Penalties	30,376.15	30,376.15
Other Business Income	28,627.29	28,627.29
Interest Income	-	-
Rent Income	-	-
<b>GROSS INCOME</b>	<b>1,054,675.14</b>	<b>1,054,675.14</b>

PERSONAL SERVICES:

Salaries and Wages - Regular	188,697.00	188,697.00
Salaries and Wages - Casual	5,000.00	5,000.00
PERA	22,000.00	22,000.00
Representation Allowance	5,000.00	5,000.00
Transportation Allowance	5,000.00	5,000.00
Clothing Allowance	55,000.00	55,000.00
Life & Retirement Contribution	23,243.64	23,243.64
Employees Compensation Commission	1,050.00	1,050.00
Philhealth Contribution	2,162.50	2,162.50
Pag-ibig Contribution	1,100.00	1,100.00
Terminal Leave Benefits	7,138.32	7,138.32
Honoraria	19,282.45	19,282.45
Overtime & Night Pay	11,743.47	11,743.47
<b>TOTAL PERSONAL SERVICES</b>	<b>346,417.38</b>	<b>346,417.38</b>

MAINTENANCE & OTHER OPERATING EXPENSES:

Traveling Expenses - Local	2,225.00	2,225.00
Training Expenses	-	-
Office Supplies Expenses	21,053.95	21,053.95
Accountable Forms Expenses	-	-
Medical & laboratory Expenses	-	-
Gasoline, Oil & Lubricants Expenses	9,153.37	9,153.37
Other Supplies Expenses	33,628.85	33,628.85
Electricity Expenses	74,918.31	74,918.31
Postage & Deliveries	-	-
Telephone Expenses - Landline	4,591.76	4,591.76
Telephone Expenses - Mobile	854.50	854.50
Subscription Expenses	1,125.00	1,125.00
R & M - Artesian Wells...	2,015.00	2,015.00
R & M - Bldgs. & Other Structures	-	-
R & M - Office Equipment	-	-
R & M - IT Equipment & Software	-	-
R & M - Furnitures & Fixtures	-	-
R & M - Motor Vehicle	850.00	850.00
R & M - Other Machineries & Equipment	-	-

Donation		-
Miscellaneous Expenses	230.00	230.00
Taxes, Duties and Licenses	19,965.68	19,965.68
Fidelity Bond & Premiums		-
Insurance Expenses		-
Bad Debts Expenses	51,594.04	51,594.04
Dep'n Exp. - Artesian Wells...	11,179.89	11,179.89
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	3,974.34
Dep'n Exp. - Office Equipment	1,158.61	1,158.61
Dep'n Exp. - IT Equipment & Software	1,627.36	1,627.36
Dep'n Exp. - Furnitures & Fixtures	913.71	913.71
Dep'n Exp. - Motor Vehicle	633.39	633.39
Dep'n Exp. - Other Machineries & Equipment	27,087.46	27,087.46
Other Maintenance & Operating Expenses	55,116.97	55,116.97
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>324,697.19</b>	<b>324,697.19</b>

FINANCIAL EXPENSES:

Interest Expenses	62,492.00	62,492.00
<b>TOTAL EXPENSES</b>	<b>733,606.57</b>	<b>733,606.57</b>
<b>NET INCOME (LOSS)</b>	<b>321,068.57</b>	<b>321,068.57</b>

Prepared by:

*A. Balatayo*  
 Arlene Mae B. Balatayo  
 Designated Bookkeeper

Approved by:

*J. Besueña*  
 Jane Beth B. Besueña  
 General Manager




MANAPLA WATER DISTRICT  
Statement of Cash Flow  
For the Period Ended January 31, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service Income	23,508.00	23,508.00
Business Income	1,004,047.55	1,004,047.55
Collection Of Receivables	14,258.48	14,258.48
Receipts of Interests from Deposit	-	-
Refund of Excess Payments	4,823.53	4,823.53
Other Receipts	6,260.00	6,260.00
<b>Total cash inflows</b>	<b>1,052,897.56</b>	<b>1,052,897.56</b>
Cash outflows:		
Personal Services	228,787.54	228,787.54
Maintenance and other operating expenses	185,059.80	185,059.80
Remittance of taxes withheld to BIR	25,076.29	25,076.29
Remittance to GSIS, PAG-IBIG & Philhealth	109,536.70	109,536.70
Purchase of Supplies & Materials	-	-
Payment of Taxes, Duties & Fines	19,965.68	19,965.68
Payment of Terminal Leave	7,138.32	7,138.32
Purchase of Inventories	-	-
Prepayments, deposits and deferred charges	-	-
Other Assets	-	-
Payables	178,924.55	178,924.55
Other disbursements	-	-
<b>Total cash outflows</b>	<b>754,488.88</b>	<b>754,488.88</b>
<b>Net cash from operating activities</b>	<b>298,408.68</b>	<b>298,408.68</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and Dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	-	-
Purchase/Acquisition of property, plant & eqpt.	-	-
Grant of Loans	-	-
<b>Total cash outflows</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of Loan	-	-
Proceeds from Borrowings	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan Amortization	64,400.00	64,400.00
Retirement/Redemption of debt securities		
Financial Expenses	62,492.00	62,492.00
<b>Total cash outflows</b>	<b>126,892.00</b>	<b>126,892.00</b>
<b><i>Net cash from financing activities</i></b>	<b>(126,892.00)</b>	<b>(126,892.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>171,516.68</b>	<b>171,516.68</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2,519,243.25</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>2,690,759.93</b>	<b>2,690,759.93</b>

Prepared by:

  
 Afene Mae B. Balatayo  
 Designated Bookkeeper

Noted by:

  
 Jane Beth B. Besueña  
 General Manager



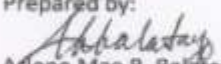
MANAPLA WATER DISTRICT  
Statement of Cash Flow  
For the Period Ended January 30, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service Income	23,508.00	23,508.00
Business Income	1,004,047.55	1,004,047.55
Collection Of Receivables	14,258.48	14,258.48
Receipts of Interests from Deposit	-	-
Refund of Excess Payments	4,823.53	4,823.53
Other Receipts	6,260.00	6,260.00
<b>Total cash inflows</b>	<b>1,052,897.56</b>	<b>1,052,897.56</b>
Cash outflows:		
Personal Services	228,787.54	228,787.54
Maintenance and other operating expenses	185,059.80	185,059.80
Remittance of taxes withheld to BIR	25,076.29	25,076.29
Remittance to GSIS, PAG-IBIG & Philhealth	109,536.70	109,536.70
Purchase of Supplies & Materials	-	-
Payment of Taxes, Duties & Fines	19,965.68	19,965.68
Payment of Terminal Leave	7,138.32	7,138.32
Purchase of Inventories	-	-
Prepayments, deposits and deferred charges	-	-
Other Assets	-	-
Payables	178,924.55	178,924.55
Other disbursements	-	-
<b>Total cash outflows</b>	<b>754,488.88</b>	<b>754,488.88</b>
<b>Net cash from operating activities</b>	<b>298,408.68</b>	<b>298,408.68</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and Dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	-	-
Purchase/Acquisition of property, plant & eqpt.	-	-
Grant of Loans	-	-
<b>Total cash outflows</b>	<b>-</b>	<b>-</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of Loan	-	-
Proceeds from Borrowings	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

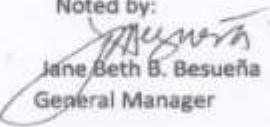


Cash outflows:		
Loan Amortization	64,400.00	64,400.00
Retirement/Redemption of debt securities		
Financial Expenses	62,492.00	62,492.00
<b>Total cash outflows</b>	<b>126,892.00</b>	<b>126,892.00</b>
<i>Net cash from financing activities</i>	<i>(126,892.00)</i>	<i>(126,892.00)</i>
<b>Net increase in cash and cash equivalents</b>	<b>171,516.68</b>	<b>171,516.68</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2,519,243.25</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>2,690,759.93</b>	<b>2,690,759.93</b>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of February 29, 2016**

	This Month	Year to Date
<u><b>ASSETS</b></u>		
<u><b>CURRENT ASSETS</b></u>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	37,843.81	58,843.21
Petty Cash Fund		7,000.00
Payroll Fund		2,519.95
Total	37,843.81	68,363.16
<b>CASH IN BANK</b>		
CIB - Current Account	487,950.75	1,012,454.89
CIB - Savings Account	(314,554.20)	1,821,182.24
Total	173,396.55	2,833,637.13
<b>RECEIVABLES</b>		
Account Receivable - Customers	(8,406.09)	4,756,420.20
Allowance for Doubtful Account	(48,753.28)	(3,119,313.92)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	5,164.00	31,427.92
Other Receivable	1,211.75	336,624.70
Total	(50,783.62)	2,874,475.66
<b>INVENTORIES</b>		
Office Supplies Inventory	(2,150.00)	9,500.00
Accountable Forms Inventory		23,809.40
Other Supplies Inventory	26,582.65	996,752.66
Total	24,432.65	1,030,062.06
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>184,889.39</b>	<b>6,840,477.80</b>
 <u><b>PROPERTY, PLANT AND EQUIPMENT</b></u>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	5,207,044.77
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,040,237.68
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	22,504.82

Furniture and Fixtures	9,384.00	275,773.23	
Less: Accum. Dep'n. - F & F	913.71	194,602.94	81,170.29
			<hr/>
IT Equipment & Software	28,350.00	468,136.34	
Less: Accum. Dep'n. - ITE & S	1,627.36	304,415.41	163,720.93
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	36,400.00	4,321,741.75	
Less: Accum. Dep'n. - OM & E	26,168.69	2,116,177.65	2,205,564.10
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,050,249.84	1,524.28
			<hr/>
Other Property, Plant & Equipment			-
Construction in Progress			138,266.31
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>29,111.40</b>		<b>8,985,942.13</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		308,441.09
			<hr/>
Total	5,000.00		308,441.09
			<hr/>
<b>TOTAL ASSETS</b>	<b>219,000.79</b>		<b>16,134,861.02</b>
			<hr/>
<b>LIABILITIES</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Payable Account			
Account Payable - Suppliers	62,766.01		373,445.07
Interest Payable			-
Due to Officers & Employees			9,876.94
Total	62,766.01		383,322.01
			<hr/>
Inter - Agency Payables			
Due to GSIS			407,128.10
Due to Pag-ibig	(1,500.00)		8,326.44
Due to Philhealth	(1,425.00)		6,349.84
Due to BIR	(6,853.93)		76,748.13
Due to Other GOCC's	(3,303.57)		77,942.77
Due to Other NGA's			106,976.70
Total	(13,082.50)		683,471.98
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>49,683.51</b>		<b>1,068,774.00</b>
			<hr/>

NON-CURRENT LIABILITIES:

Loans Payable - LWUA (64,836.00) 9,079,203.89

TOTAL LIABILITIES (15,152.49) 10,147,977.89

DEFERRED CREDITS

Other Deferred Credits 84,140.10

EQUITY :

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 254,689.04 575,757.61

Prior Years Adjustment (20,000.00) (20,000.00)

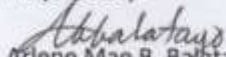
Retained Earnings, Ending 234,689.04 5,440,904.03

Capital Stock - Government 461,839.00

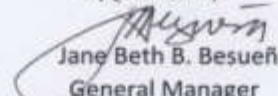
TOTAL 234,689.04 5,902,743.03

TOTAL LIABILITIES AND EQUITY 219,000.79 16,134,861.02

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Cash Flow Statement**  
**As of February 29, 2016**

**RECEIPTS**

	This Month	Year to Date
Income from Waterworks System	983,471.69	1,987,519.24
Other Receivable	11,052.60	25,311.08
Other Services Income	22,736.00	46,244.00
Adv. to Officers & Employees	3,332.89	8,156.42
Interest Income		
Salaries & Wages-Contractual		
Due to Other GOCC's	7,696.43	12,696.43
Payroll Fund		1,260.00
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,028,289.61</b>	<b>2,081,187.17</b>

**DISBURSEMENTS**

**Personal Services**

Payroll Fund	182,998.81	397,262.23
Representation Allowance	5,000.00	10,000.00
Transportation Allowance	5,000.00	10,000.00
Honoraria	26,900.00	30,736.89
Terminal Leave Benefits	16,425.63	23,563.95
Overtime & Night Pay	600.00	1,287.23
Other Bonuses & Allowances		

**Maintenance and Operating Expenses**

Office Supplies Expenses	2,115.60	22,093.22
Traveling Expenses-Local	4,057.00	6,282.00
Miscellaneous Expenses	1,245.00	1,475.00
Printing & Binding		
Training Expenses	7,000.00	7,000.00
Transportation & Delivery Exp	900.00	900.00
Telephone Expenses-Landline	3,951.88	8,256.66
Telephone Expenses-Mobile	715.51	1,570.01
Membership, dues & Contributions		
Electricity Expenses	76,592.23	151,119.11
Legal Services	50.00	50.00
Subscription Expenses	690.00	1,815.00
Survey Expenses		
Medical & Laboratory Expenses	2,100.00	2,100.00
Postage & deliveries	370.00	370.00
R & M - Motor Vehicles	14,681.87	15,531.87
R & M - Artesian Wells	2,985.00	5,800.00
Interest Expense		
Payables	26,934.44	205,858.99
Remittance of Taxes withheld to BIR	33,092.10	58,168.39
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-Ibig	12,812.02	26,824.04
Due to Philhealth	5,775.00	14,500.00
Due to GSIS	85,438.56	172,238.24
Payment of Taxes, Duties & Licenses	19,473.43	39,439.11
Purchase of Inventories	24,115.15	24,115.15
Accountable Forms Inventory		13,013.39
Other Disbursements	6,350.00	6,350.00
Adv. to Officers & Employees	26,000.00	43,030.00

Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment	6,057.14	6,057.14
Motor Vehicles		
IT Equipment & Software	27,741.96	27,741.96
Furniture & Fixtures	8,881.29	8,881.29
Construction Work in Progress		
Loan amortization	64,836.00	129,236.00
Financial expenses	62,056.00	124,548.00
Other Maintenance & Operating Expenses		
Due to Other GOCC's	48,107.63	96,215.26
Transfer of Funds to/(from) JSA	5,000.00	5,000.00
<b>TOTAL DISBURSEMENTS</b>	<b>817,049.25</b>	<b>1,698,430.13</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>211,240.36</b>	<b>382,757.04</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>2,690,759.93</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>2,902,000.29</b>	<b>2,902,000.29</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	58,843.21
Petty Cash Fund	7,000.00
Payroll Fund	2,519.95
Cash in Bank-LCCA	1,012,454.89
Cash in Bank-LCSA	1,821,182.24
	<u>2,902,000.29</u>

Prepared by:

*Abalatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**B Gallo St., Manapla, Negros Occidental**

Detailed Cash Flow Statement  
 For the Period Ended February 29, 2016

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	22,736.00	46,244.00
Business income	983,471.69	1,987,519.24
Permits and licenses		-
Receipts of Interests from Deposit	-	-
Other income		-
Receivables	11,052.60	25,311.08
Other receipts	11,029.32	22,112.85
<b>Total cash inflows</b>	<b>1,028,289.61</b>	<b>2,081,187.17</b>
Cash outflows		
Personal services	220,498.81	449,286.35
Maintenance and other operating expenses	191,561.72	376,621.52
Interest expense		-
Purchase of inventories	24,115.15	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	26,934.44	205,858.99
Other disbursements	179,366.74	341,083.73
<b>Total cash outflows</b>	<b>642,476.86</b>	<b>1,396,965.74</b>
<b>Net cash from operating activities</b>	<b>385,812.75</b>	<b>684,221.43</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	5,000.00
Purchase/Acquisition of property, plant and equipment	42,680.39	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>47,680.39</b>	<b>47,680.39</b>
<b>Net cash from investing activities</b>	<b>(47,680.39)</b>	<b>(47,680.39)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	64,836.00	129,236.00
Retirement/Redemption of debt securities	-	-
Financial expenses	62,056.00	124,548.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(253,784.00)</b>
<b>Net increase in cash and cash equivalents</b>	211,240.36	382,757.04
<b>Cash and cash equivalents at beginning of period</b>	<b>2,690,759.93</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>2,902,000.29</b>	<b>2,902,000.29</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	58,843.21
Petty Cash Fund	7,000.00
Payroll Fund	2,519.95
Cash in Bank-LCCA	1,012,454.89
Cash in Bank-LCSA	1,821,182.24
	<u>2,902,000.29</u>

Prepared by:

*Abalatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Besueña*  
Jane Beth B. Besueña  
General Manager





MANAPLA WATER DISTRICT  
Income Statement  
As of February 29, 2016


<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	949,412.91	1,945,084.61
Fines and Penalties	26,188.45	56,564.60
Other Business Income	25,964.84	54,592.13
Interest Income	-	-
Rent Income	-	-
<b>GROSS INCOME</b>	<b>1,001,566.20</b>	<b>2,056,241.34</b>
 <u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	188,697.00	377,394.00
Salaries and Wages - Casual	5,000.00	10,000.00
PERA	22,000.00	44,000.00
Representation Allowance	5,000.00	10,000.00
Transportation Allowance	5,000.00	10,000.00
Clothing Allowance	-	55,000.00
Life & Retirement Contribution	23,243.64	46,487.28
Employees Compensation Commission	1,050.00	2,100.00
Philhealth Contribution	2,162.50	4,325.00
Pag-ibig Contribution	1,100.00	2,200.00
Terminal Leave Benefits	16,425.63	23,563.95
Honoraria	60,783.11	80,065.56
Overtime & Night Pay	11,835.22	23,578.69
Cash Gift	-	-
Year-end Bonus	-	-
Other Bonuses & Allowances	-	-
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>342,297.10</b>	<b>688,714.48</b>
 <u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	4,057.00	6,282.00
Training Expenses	7,000.00	7,000.00
Office Supplies Expenses	2,115.60	23,169.55
Accountable Forms Expenses	-	-
Medical & laboratory Expenses	2,100.00	2,100.00
Gasoline, Oil & Lubricants Expenses	4,519.38	13,672.75
Other Supplies Expenses	45,822.04	79,450.89
Electricity Expenses	76,995.78	151,914.09
Postage & Deliveries	370.00	370.00
Telephone Expenses - Landline	4,215.34	8,807.10
Telephone Expenses - Mobile	715.51	1,570.01
Membership, Dues & Contributions to Org.	-	-
Printing and Binding	-	-
Awards & Indemnities	-	-
Advertising Expenses	-	-

Representation Expenses		-
Transportation & Delivery Expenses	900.00	900.00
Subscription Expenses	690.00	1,815.00
Survey Expenses		-
Rent Expenses		-
Legal Services	50.00	50.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	2,985.00	5,800.00
R & M - Bldgs. & Other Structures		-
R & M - Office Equipment		-
R & M - IT Equipment & Software		-
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	15,490.00	16,340.00
R & M - Other Machinerics & Equipment		-
Donation		-
Miscellaneous Expenses	1,245.00	1,475.00
Taxes, Duties and Licenses	19,473.43	39,439.11
Fidelity Bond & Premiums		-
Insurance Expenses		-
Bad Debts Expenses	48,753.28	100,347.32
Dep'n Exp. - Artesian Wells...	11,179.89	22,359.78
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	7,948.68
Dep'n Exp. - Office Equipment	1,158.61	2,317.22
Dep'n Exp.- IT Equipment & Software	1,827.36	3,254.72
Dep'n Exp. - Furnitures & Fixtures	913.71	1,827.42
Dep'n Exp. - Motor Vehicle		633.39
Dep'n Exp.-Other Machinerics&Equipment	26,168.69	53,256.15
Other Maintenance & Operating Expenses	60,004.10	115,121.07
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>342,524.06</b>	<b>667,221.25</b>

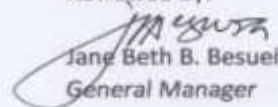
FINANCIAL EXPENSES:

Interest Expenses	62,056.00	124,548.00
<b>TOTAL EXPENSES</b>	<b>746,877.16</b>	<b>1,480,483.73</b>
<b>NET INCOME (LOSS)</b>	<b>254,689.04</b>	<b>575,757.61</b>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of March 31, 2016**

	This Month	Year to Date
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(37,525.72)	21,317.49
Petty Cash Fund		7,000.00
Payroll Fund	0.01	2,519.96
Total	(37,525.71)	30,837.45
<b>CASH IN BANK</b>		
CIB - Current Account	(267,168.39)	745,286.50
CIB - Savings Account	534,925.55	2,356,107.79
Total	267,757.16	3,101,394.29
<b>RECEIVABLES</b>		
Account Receivable - Customers	(27,012.13)	4,729,408.07
Allowance for Doubtful Account	(44,988.59)	(3,164,302.51)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(6,513.40)	24,914.52
Other Receivable	1,822.41	338,447.11
Total	(76,691.71)	2,797,783.95
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		23,809.40
Other Supplies Inventory	69,663.59	1,066,416.25
Total	69,663.59	1,099,725.65
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>223,203.33</b>	<b>7,063,681.13</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,000,630.97
		5,195,864.88
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,198,931.92
		1,036,263.34
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	154,425.95
		21,346.21

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	195,751.25	80,021.98
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	306,893.40	161,242.94
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	933.26	4,322,675.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,142,586.34	2,180,088.67
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,050,249.84	1,524.28
Other Property, Plant & Equipment			
Construction in Progress			138,266.31
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<u>(45,414.57)</u>		<u>8,940,527.56</u>
<b>OTHER ASSETS</b>			
Sinking Fund	5,154.71		313,595.80
<b>Total</b>	<u>5,154.71</u>		<u>313,595.80</u>
<b>TOTAL ASSETS</b>	<u>182,943.47</u>		<u>16,317,804.49</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	103,045.63		476,490.70
Interest Payable			
Due to Officers & Employees			9,876.94
<b>Total</b>	<u>103,045.63</u>		<u>486,367.64</u>
Inter - Agency Payables			
Due to GSIS	8,493.38		415,621.48
Due to Pag-ibig			8,326.44
Due to Philhealth	450.00		6,799.84
Due to BIR	7,858.63		84,606.76
Due to Other GOCC's	(2,000.00)		75,942.77
Due to Other NGA's			106,976.70
<b>Total</b>	<u>14,802.01</u>		<u>698,273.99</u>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>	<u>-</u>		<u>1,980.01</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>117,847.64</u>		<u>1,186,621.64</u>

**NON-CURRENT LIABILITIES:**

Loans Payable - LWUA (65,272.00) 9,013,931.89

**TOTAL LIABILITIES** 52,575.64 10,200,553.53

**DEFERRED CREDITS**

Other Deferred Credits 82,091.90

**EQUITY :**

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 132,416.03 708,173.64

Prior Years Adjustment (20,000.00)

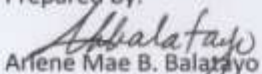
Retained Earnings, Ending 132,416.03 5,573,320.06

Capital Stock - Government 461,839.00

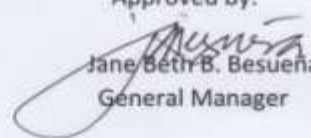
**TOTAL** 132,416.03 6,035,159.06

**TOTAL LIABILITIES AND EQUITY** 182,943.47 16,317,804.49

Prepared by:

  
Ariene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended March 31, 2015

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	33,570.00	79,814.00
Business income	926,783.85	2,914,303.09
Permits and licenses		-
Receipts of Interests from Deposit	1,273.76	1,273.76
Other income		-
Receivables	12,417.00	37,728.08
Other receipts	23,509.93	45,622.78
<b>Total cash inflows</b>	<b>997,554.54</b>	<b>3,078,741.71</b>
Cash outflows		
Personal services	202,265.29	657,901.64
Maintenance and other operating expenses	183,533.59	560,155.11
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	62,696.67	268,555.66
Other disbursements	186,780.83	521,514.56
<b>Total cash outflows</b>	<b>635,276.38</b>	<b>2,032,242.12</b>
<b>Net cash from operating activities</b>	<b>362,278.16</b>	<b>1,046,499.59</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,154.71	10,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,154.71</b>	<b>52,835.10</b>
<b>Net cash from investing activities</b>	<b>(5,154.71)</b>	<b>(52,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	65,272.00	194,508.00
Retirement/Redemption of debt securities	-	-
Financial expenses	61,620.00	186,168.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(380,676.00)</b>
<b>Net increase in cash and cash equivalents</b>	230,231.45	612,988.49
<b>Cash and cash equivalents at beginning of period</b>	<b>2,902,000.29</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,132,231.74</b>	<b>3,132,231.74</b>

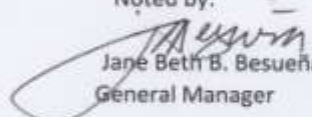
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	21,317.49
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	745,286.50
Cash in Bank-LCSA	2,356,107.79
	<u>3,132,231.74</u>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended March 31, 2015

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	33,570.00	79,814.00
Business income	926,783.85	2,914,303.09
Permits and licenses		-
Receipts of Interests from Deposit	1,273.76	1,273.76
Other income		-
Receivables	12,417.00	37,728.08
Other receipts	23,509.93	45,622.78
<b>Total cash inflows</b>	<b>997,554.54</b>	<b>3,078,741.71</b>
Cash outflows		
Personal services	202,265.29	657,901.64
Maintenance and other operating expenses	183,533.59	560,155.11
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	62,696.67	268,555.66
Other disbursements	186,780.83	521,514.56
<b>Total cash outflows</b>	<b>635,276.38</b>	<b>2,032,242.12</b>
<b>Net cash from operating activities</b>	<b>362,278.16</b>	<b>1,046,499.59</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,154.71	10,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,154.71</b>	<b>52,835.10</b>
<b>Net cash from investing activities</b>	<b>(5,154.71)</b>	<b>(52,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>



Cash outflows:		
Loan amortization	65,272.00	194,508.00
Retirement/Redemption of debt securities	-	-
Financial expenses	61,620.00	186,168.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(380,676.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>230,231.45</b>	<b>612,988.49</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>2,902,000.29</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,132,231.74</b>	<b>3,132,231.74</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	21,317.49
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	745,286.50
Cash in Bank-LCSA	2,356,107.79
	<u>3,132,231.74</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of March 31, 2016**

**INCOME:**

	This Month	Year to Date
Income from Waterworks System	872,629.13	2,817,713.74
Fines and Penalties	29,190.79	85,755.39
Other Business Income	36,808.80	91,400.93
Interest Income	1,273.76	1,273.76
Rent Income		-
<b>GROSS INCOME</b>	<b>939,902.48</b>	<b>2,996,143.82</b>

**PERSONAL SERVICES:**

Salaries and Wages - Regular	224,721.00	602,115.00
Salaries and Wages - Casual	7,000.00	17,000.00
PERA	22,000.00	66,000.00
Representation Allowance	5,000.00	15,000.00
Transportation Allowance	5,000.00	15,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	27,808.52	74,293.80
Employees Compensation Commission	1,050.00	3,150.00
Philhealth Contribution	2,300.00	6,625.00
Pag-ibig Contribution	1,100.00	3,300.00
Terminal Leave Benefits	38,042.36	61,606.31
Honoraria	12,736.30	92,801.86
Overtime & Night Pay	10,215.48	33,794.17
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances		-
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>356,971.66</b>	<b>1,045,686.14</b>

**MAINTENANCE & OTHER OPERATING EXPENSES:**

Traveling Expenses - Local	3,953.00	10,235.00
Training Expenses	16,578.90	23,578.90
Office Supplies Expenses	5,594.35	28,763.90
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	3,600.00
Gasoline, Oil & Lubricants Expenses	9,906.59	23,579.34
Other Supplies Expenses	74,200.31	153,651.20
Electricity Expenses	70,980.47	222,894.56
Postage & Deliveries		370.00
Telephone Expenses - Landline	5,345.13	14,152.23
Telephone Expenses - Mobile		1,570.01
Membership, Dues & Contributions to Org.		-
Printing and Binding		-
Awards & Indemnities	500.00	500.00
Advertising Expenses		-

Representation Expenses	7,310.00	7,310.00
Transportation & Delivery Expenses	100.00	1,000.00
Subscription Expenses	570.00	2,385.00
Survey Expenses		-
Rent Expenses		-
Legal Services	100.00	150.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	7,355.00	13,155.00
R & M - Bldgs. & Other Structures		-
R & M - Office Equipment	900.00	900.00
R & M - IT Equipment & Software	300.00	300.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	165.00	16,505.00
R & M - Other Machineries & Equipment	100.00	100.00
Donation	5,000.00	5,000.00
Miscellaneous Expenses	850.00	2,325.00
Taxes, Duties and Licenses	21,374.72	60,813.83
Fidelity Bond & Premiums		-
Insurance Expenses	2,347.69	2,347.69
Bad Debts Expenses	44,988.59	145,335.91
Dep'n Exp. - Artesian Wells...	11,179.89	33,539.67
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	11,923.02
Dep'n Exp. - Office Equipment	1,158.61	3,475.83
Dep'n Exp.- IT Equipment & Software	2,477.99	5,732.71
Dep'n Exp. - Furnitures & Fixtures	1,148.31	2,975.73
Dep'n Exp. - Motor Vehicle		633.39
Dep'n Exp.-Other Machineries&Equipment	26,408.69	79,664.84
Other Maintenance & Operating Expenses	62,527.21	177,648.28
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>388,894.79</b>	<b>1,056,116.04</b>

**FINANCIAL EXPENSES:**

Interest Expenses	61,620.00	186,168.00
<b>TOTAL EXPENSES</b>	<b>807,486.45</b>	<b>2,287,970.18</b>
<b>NET INCOME (LOSS)</b>	<b>132,416.03</b>	<b>708,173.64</b>

Prepared by:

*Affene Mae B. Balatayo*  
Affene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Balance Sheet Statement  
As of April 30, 2016

	This Month	Year to Date
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	42,640.74	63,958.23
Petty Cash Fund		7,000.00
Payroll Fund	1,260.00	3,779.96
Total	43,900.74	74,738.19
<b>CASH IN BANK</b>		
CIB - Current Account	(159,937.46)	585,349.04
CIB - Savings Account	218,069.31	2,574,177.10
Total	58,131.85	3,159,526.14
<b>RECEIVABLES</b>		
Account Receivable - Customers	47,494.17	4,776,902.24
Allowance for Doubtful Account	(52,616.10)	(3,216,918.61)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	4,890.90	29,805.42
Other Receivable	53,041.77	391,488.88
Total	52,810.74	2,850,594.69
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory	13,750.00	37,559.40
Other Supplies Inventory	64,938.54	1,131,354.79
Total	78,688.54	1,178,414.19
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>233,531.87</b>	<b>7,297,213.00</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,011,810.86
		5,184,684.99
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,202,906.26
		1,032,289.00
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	155,584.56
		20,187.60

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	196,899.56	78,873.67
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	309,371.39	158,764.95
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,322,675.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,168,995.03	2,153,679.98
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,050,249.84	1,524.28
Other Property, Plant & Equipment			
Construction in Progress	79,496.50		217,762.81
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>33,148.67</b>		<b>8,973,676.23</b>
<b>OTHER ASSETS</b>			
Sinking Fund			313,595.80
<b>Total</b>			<b>313,595.80</b>
<b>TOTAL ASSETS</b>	<b>266,680.54</b>		<b>16,584,485.03</b>

**LIABILITIES**  
**CURRENT LIABILITIES**

Payable Account			524,302.65
Account Payable - Suppliers	47,811.95		
Interest Payable			9,876.94
Due to Officers & Employees			534,179.59
<b>Total</b>	<b>47,811.95</b>		<b>534,179.59</b>
<b>Inter - Agency Payables</b>			
Due to GSIS	(5,521.70)		410,099.78
Due to Pag-ibig			8,326.44
Due to Philhealth			6,799.84
Due to BIR	1,752.49		86,359.25
Due to Other GOCC's	(9,000.00)		66,942.77
Due to Other NGA's			106,976.70
<b>Total</b>	<b>(12,769.21)</b>		<b>685,504.78</b>
<b>Other Liability Accounts</b>			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>			<b>1,980.01</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>35,042.74</b>		<b>1,221,664.38</b>

**NON-CURRENT LIABILITIES:**

Loans Payable - LWUA (65,713.00) 8,948,218.89

**TOTAL LIABILITIES** (30,670.26) 10,169,883.27

**DEFERRED CREDITS**

Other Deferred Credits 4,597.10 86,689.00

**EQUITY :**

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 292,753.70 1,000,927.34

Prior Years Adjustment (20,000.00)

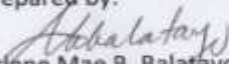
Retained Earnings, Ending 292,753.70 5,866,073.76

Capital Stock - Government 461,839.00

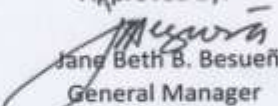
**TOTAL** 292,753.70 6,327,912.76

**TOTAL LIABILITIES AND EQUITY** 266,680.54 16,584,485.03

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of April 30, 2016

<u>RECEIPTS</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,004,827.85	3,919,130.94
Other Receivable	5,541.30	43,269.38
Other Services Income	37,580.00	117,394.00
Adv. to Officers & Employees	5,500.90	19,215.52
Interest Income		1,273.76
Salaries & Wages-Contractual		
Due to Other GOCC's	6,000.00	28,696.43
Payroll Fund	2,520.00	11,731.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,061,970.05</b>	<b>4,140,711.76</b>
<b>DISBURSEMENTS</b>		
<b>Personal Services</b>		
Payroll Fund	192,469.64	787,747.16
Representation Allowance	5,000.00	20,000.00
Transportation Allowance	5,000.00	20,000.00
Honoraria		30,736.89
Terminal Leave Benefits	16,746.72	78,353.03
Overtime & Night Pay	600.00	2,487.23
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances	55,000.00	55,000.00
<b>Maintenance and Operating Expenses</b>		
Representation Expenses	300.00	300.00
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	4,664.66	32,131.17
Traveling Expenses-Local	4,898.00	15,133.00
Miscellaneous Expenses	145.00	2,470.00
Printing & Binding	1,000.00	1,000.00
Training Expenses	7,200.00	14,200.00
Transportation & Delivery Exp		1,000.00
Telephone Expenses-Landline	5,946.50	19,214.22
Telephone Expenses-Mobile	1,721.64	3,291.65
Membership, dues & Contributions		
Electricity Expenses	69,695.42	291,405.45
Legal Services		150.00
Subscription Expenses	600.00	2,985.00
Survey Expenses		
Medical & Laboratory Expenses	4,400.00	8,000.00
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations		5,000.00
Insurance Expenses		2,347.69
Awards & Indemnities		500.00
Advertising Expense		
Postage & deliveries		370.00

R & M - Bldg & Other Structures		
R & M - Office Equipment	300.00	1,200.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		300.00
R & M - Other Machineries & Equipment	600.00	700.00
R & M - Motor Vehicles	3,645.00	19,341.87
R & M - Artesian Wells	1,550.00	14,705.00
Interest Expense		
Payables	160,386.84	428,942.50
Remittance of Taxes withheld to BIR	34,096.80	118,503.36
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-ibig	11,312.02	49,448.08
Due to Philhealth	4,600.00	23,475.00
Due to GSIS	94,171.94	351,848.74
Payment of Taxes, Duties & Licenses	17,951.86	78,765.69
Purchase of Inventories		24,115.15
Accountable Forms Inventory	13,013.39	26,026.78
Other Disbursements	54,047.40	54,047.40
Adv. to Officers & Employees	13,800.00	87,460.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	65,713.00	260,221.00
Financial expenses	61,179.00	247,347.00
Other Maintenance & Operating Expenses	75.00	155.00
Due to Other GOCC's	48,107.63	192,430.52
Transfer of Funds to/(from) JSA		10,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>959,937.46</b>	<b>3,425,690.68</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>102,032.59</b>	<b>715,021.08</b>
Add/(Deduct): Adjustments		
CASH BALANCE,BEGINNING	3,132,231.74	2,519,243.25
CASH BALANCE,ENDING	<b>3,234,264.33</b>	<b>3,234,264.33</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	63,958.23
Petty Cash Fund	7,000.00
Payroll Fund	3,779.96
Cash in Bank-LCCA	585,349.04
Cash in Bank-LCSA	2,574,177.10
	<b>3,234,264.33</b>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

Jane Beth B. Besueña  
General Manager





MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of April 30, 2016

<b>RECEIPTS</b>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,004,827.85	3,919,130.94
Other Receivable	5,541.30	43,269.38
Other Services Income	37,580.00	117,394.00
Adv. to Officers & Employees	5,500.90	19,215.52
Interest Income		1,273.76
Salaries & Wages-Contractual		
Due to Other GOCC's	6,000.00	28,696.43
Payroll Fund	2,520.00	11,731.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,061,970.05</b>	<b>4,140,711.76</b>
<b>DISBURSEMENTS</b>		
<b>Personal Services</b>		
Payroll Fund	192,469.64	787,747.16
Representation Allowance	5,000.00	20,000.00
Transportation Allowance	5,000.00	20,000.00
Honoraria		30,736.89
Terminal Leave Benefits	16,746.72	78,353.03
Overtime & Night Pay	600.00	2,487.23
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances	55,000.00	55,000.00
<b>Maintenance and Operating Expenses</b>		
Representation Expenses	300.00	300.00
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	4,664.66	32,131.17
Traveling Expenses-Local	4,898.00	15,133.00
Miscellaneous Expenses	145.00	2,470.00
Printing & Binding	1,000.00	1,000.00
Training Expenses	7,200.00	14,200.00
Transportation & Delivery Exp		1,000.00
Telephone Expenses-Landline	5,946.50	19,214.22
Telephone Expenses-Mobile	1,721.64	3,291.65
Membership, dues & Contributions		
Electricity Expenses	69,695.42	291,405.45
Legal Services		150.00
Subscription Expenses	600.00	2,985.00
Survey Expenses		
Medical & Laboratory Expenses	4,400.00	8,000.00
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations		5,000.00
Insurance Expenses		2,347.69
Awards & Indemnities		500.00
Advertising Expense		
Postage & deliveries		370.00

R & M - Bldg & Other Structures		
R & M - Office Equipment	300.00	1,200.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		300.00
R & M - Other Machineries & Equipment	600.00	700.00
R & M - Motor Vehicles	3,645.00	19,341.87
R & M - Artesian Wells	1,550.00	14,705.00
Interest Expense		
Payables	160,386.84	428,942.50
Remittance of Taxes withheld to BIR	34,096.80	118,503.36
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-ibig	11,312.02	49,448.08
Due to Philhealth	4,600.00	23,475.00
Due to GSIS	94,171.94	351,848.74
Payment of Taxes, Duties & Licenses	17,951.86	78,765.69
Purchase of Inventories		24,115.15
Accountable Forms Inventory	13,013.39	
Other Disbursements	54,047.40	54,047.40
Adv. to Officers & Employees	13,800.00	87,460.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		
Construction Work in Progress		
Loan amortization	65,713.00	260,221.00
Financial expenses	61,179.00	247,347.00
Other Maintenance & Operating Expenses	75.00	155.00
Due to Other GOCC's	48,107.63	192,430.52
Transfer of Funds to/(from) JSA		10,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>959,937.46</b>	<b>3,390,782.61</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>102,032.59</b>	<b>749,929.15</b>
Add/(Deduct): Adjustments		
CASH BALANCE,BEGINNING	3,132,231.74	2,519,243.25
CASH BALANCE,ENDING	<b>3,234,264.33</b>	<b>3,269,172.40</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	63,958.23
Petty Cash Fund	7,000.00
Payroll Fund	3,779.96
Cash in Bank-LCCA	585,349.04
Cash in Bank-LCSA	2,574,177.10
	<b>3,234,264.33</b>

Prepared by:

*Arlene Mae B. Babatayo*  
Arlene Mae B. Babatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended April 30, 2015

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	37,580.00	117,394.00
Business income	1,004,827.85	3,919,130.94
Permits and licenses		-
Receipts of Interests from Deposit	-	1,273.76
Other income		-
Receivables	5,541.30	43,269.38
Other receipts	14,020.90	59,643.68
<b>Total cash inflows</b>	<b>1,061,970.05</b>	<b>4,140,711.76</b>
Cash outflows		
Personal services	258,069.64	915,971.28
Maintenance and other operating expenses	181,662.24	741,817.35
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	160,386.84	428,942.50
Other disbursements	232,926.74	754,441.30
<b>Total cash outflows</b>	<b>833,045.46</b>	<b>2,865,287.58</b>
<b>Net cash from operating activities</b>	<b>228,924.59</b>	<b>1,275,424.18</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	-	10,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>-</b>	<b>52,835.10</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>(52,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	65,713.00	260,221.00
Retirement/Redemption of debt securities		
Financial expenses	61,179.00	247,347.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(507,568.00)</b>
<b>Net increase in cash and cash equivalents</b>	102,032.59	715,021.08
<b>Cash and cash equivalents at beginning of period</b>	<b>3,132,231.74</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,234,264.33</b>	<b>3,234,264.33</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	63,958.23
Petty Cash Fund	7,000.00
Payroll Fund	3,779.96
Cash in Bank-LCCA	585,349.04
Cash in Bank-LCSA	<u>2,574,177.10</u>
	<u><u>3,234,264.33</u></u>

Prepared by:

*A. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*J. Besuena*  
Jane Beth B. Besuena  
General Manager



MANAPLA WATER DISTRICT  
Income Statement  
As of April 30, 2016

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,019,704.58	3,837,418.32
Fines and Penalties	28,020.34	113,775.73
Other Business Income	39,170.06	130,570.99
Interest Income		1,273.76
Rent Income		-
<b>GROSS INCOME</b>	<b>1,086,894.98</b>	<b>4,083,038.80</b>
<u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	802,820.00
Salaries and Wages - Casual	7,000.00	24,000.00
PERA	22,000.00	88,000.00
Representation Allowance	5,000.00	20,000.00
Transportation Allowance	5,000.00	20,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	99,218.40
Employees Compensation Commission	1,070.00	4,220.00
Philhealth Contribution	2,300.00	8,925.00
Pag-ibig Contribution	1,100.00	4,400.00
Terminal Leave Benefits	16,746.72	78,353.03
Honoraria	18,528.20	111,330.06
Overtime & Night Pay	10,400.39	44,194.56
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	55,000.00	55,000.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>369,774.91</b>	<b>1,415,461.05</b>
<u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	4,898.00	15,133.00
Training Expenses	7,200.00	30,778.90
Office Supplies Expenses	4,841.45	33,605.35
Accountable Forms Expenses		-
Medical & laboratory Expenses	4,400.00	8,000.00
Gasoline, Oil & Lubricants Expenses	4,582.98	28,162.32
Other Supplies Expenses	80,956.87	234,608.07
Electricity Expenses	70,075.64	292,970.20
Postage & Deliveries		370.00
Telephone Expenses - Landline	6,342.93	20,495.16
Telephone Expenses - Mobile	1,721.64	3,291.65
Membership, Dues & Contributions to Org.		-
Printing and Binding	1,000.00	1,000.00
Awards & Indemnities		500.00
Advertising Expenses		-

Representation Expenses	300.00	7,610.00
Transportation & Delivery Expenses		1,000.00
Subscription Expenses	600.00	2,985.00
Survey Expenses		-
Rent Expenses		-
Legal Services		150.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	1,550.00	14,705.00
R & M - Bldgs. & Other Structures		-
R & M - Office Equipment	300.00	1,200.00
R & M - IT Equipment & Software		300.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	3,645.00	20,150.00
R & M - Other Machineries & Equipment	600.00	700.00
Donation		5,000.00
Miscellaneous Expenses	145.00	2,470.00
Taxes, Duties and Licenses	17,951.86	78,765.69
Fidelity Bond & Premiums		-
Insurance Expenses		2,347.69
Bad Debts Expenses	52,616.10	197,952.01
Dep'n Exp. - Artesian Wells...	11,179.89	44,719.56
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	15,897.36
Dep'n Exp. - Office Equipment	1,158.61	4,634.44
Dep'n Exp. - IT Equipment & Software	2,477.99	8,210.70
Dep'n Exp. - Furnitures & Fixtures	1,148.31	4,124.04
Dep'n Exp. - Motor Vehicle		633.39
Dep'n Exp.-Other Machineries&Equipment	26,408.69	106,073.53
Other Maintenance & Operating Expenses	53,112.07	230,760.35
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>363,187.37</b>	<b>1,419,303.41</b>

FINANCIAL EXPENSES:

Interest Expenses	61,179.00	247,347.00
<b>TOTAL EXPENSES</b>	<b>794,141.28</b>	<b>3,082,111.46</b>
<b>NET INCOME (LOSS)</b>	<b>292,753.70</b>	<b>1,000,927.34</b>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of May 31, 2016**

	This Month	Year to Date
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(53,710.40)	10,247.83
Petty Cash Fund		7,000.00
Payroll Fund	(1,260.00)	2,519.96
Total	(54,970.40)	19,767.79
<b>CASH IN BANK</b>		
CIB - Current Account	(336,871.14)	248,477.90
CIB - Savings Account	414,432.70	2,988,609.80
Total	77,561.56	3,237,087.70
<b>RECEIVABLES</b>		
Account Receivable - Customers	(56,071.29)	4,720,830.95
Allowance for Doubtful Account	(52,311.53)	(3,269,230.14)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	1,688.00	31,493.42
Other Receivable	4,184.89	395,673.77
Total	(102,509.93)	2,748,084.76
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(44,230.59)	1,087,124.20
Total	(44,230.59)	1,134,183.60
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	(124,149.36)	7,173,063.64
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	5,173,505.10
	2,022,990.75	5,173,505.10
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,028,314.66
	1,206,880.60	1,028,314.66
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	19,028.99
	156,743.17	19,028.99

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	198,047.87	77,725.36
<hr/>			
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	311,849.38	156,286.96
<hr/>			
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,322,675.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,195,403.72	2,127,271.29
<hr/>			
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,050,249.84	1,524.28
<hr/>			
Other Property, Plant & Equipment			-
Construction in Progress			217,762.81
<hr/>			
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(46,347.83)</b>		<b>8,927,328.40</b>
<hr/>			
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		318,595.80
<hr/>			
Total	5,000.00		318,595.80
<hr/>			
<b>TOTAL ASSETS</b>	<b>(165,497.19)</b>		<b>16,418,987.84</b>
<hr/>			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	(224,704.59)		299,598.06
Interest Payable			-
Due to Officers & Employees			9,876.94
Total	(224,704.59)		309,475.00
<hr/>			
Inter - Agency Payables			
Due to GSIS	(34.80)		410,064.98
Due to Pag-ibig			8,326.44
Due to Philhealth			6,799.84
Due to BIR	3,596.32		89,955.57
Due to Other GOCC's	2,000.00		68,942.77
Due to Other NGA's			106,976.70
Total	5,561.52		691,066.30
<hr/>			
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total	-		1,980.01
<hr/>			
<b>TOTAL CURRENT LIABILITIES</b>	<b>(219,143.07)</b>		<b>1,002,521.31</b>
<hr/>			



NON-CURRENT LIABILITIES:

Loans Payable - LWUA

(66,157.00)

8,882,061.89

TOTAL LIABILITIES

(285,300.07)

9,884,583.20

DEFERRED CREDITS

Other Deferred Credits

82,144.75

EQUITY:

Retained Earnings, Beginning

4,885,146.42

NET INCOME (LOSS)

124,347.13

1,125,274.47

Prior Years Adjustment

(20,000.00)

Retained Earnings, Ending

124,347.13

5,990,420.89

Capital Stock - Government

461,839.00

TOTAL

124,347.13

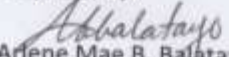
6,452,259.89

TOTAL LIABILITIES AND EQUITY

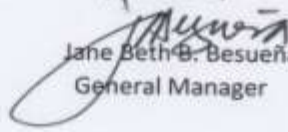
(165,497.19)

16,418,987.84

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of May 31, 2016

<u>RECEIPTS</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,102,301.80	5,021,432.74
Other Receivable	15,947.25	59,216.63
Other Services Income	31,192.00	148,586.00
Adv. to Officers & Employees	3,761.25	22,976.77
Interest Income		1,273.76
Salaries & Wages-Contractual		
Due to Other GOCC's	15,000.00	43,696.43
Payroll Fund	1,260.00	12,991.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,169,462.30</b>	<b>5,310,174.06</b>
<b>DISBURSEMENTS</b>		
<b>Personal Services</b>		
Payroll Fund	361,258.32	1,149,005.48
Representation Allowance	5,000.00	25,000.00
Transportation Allowance	5,000.00	25,000.00
Honoraria		30,736.89
Terminal Leave Benefits	38,683.42	117,036.45
Overtime & Night Pay	300.00	2,787.23
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		55,000.00
<b>Maintenance and Operating Expenses</b>		
Representation Expenses	360.00	660.00
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	1,546.50	33,677.67
Traveling Expenses-Local	3,682.00	18,815.00
Miscellaneous Expenses	166.00	2,636.00
Printing & Binding		1,000.00
Training Expenses	4,800.00	19,000.00
Transportation & Delivery Exp		1,000.00
Telephone Expenses-Landline	3,513.53	22,727.75
Telephone Expenses-Mobile	983.45	4,275.10
Membership, dues & Contributions		
Electricity Expenses	80,651.81	372,057.26
Legal Services		150.00
Subscription Expenses	540.00	3,525.00
Survey Expenses		
Medical & Laboratory Expenses	1,500.00	9,500.00
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations	500.00	5,500.00
Insurance Expenses	4,240.27	6,587.96
Awards & Indemnities		500.00
Advertising Expense	3,000.00	3,000.00
Postage & deliveries	300.00	670.00

R & M - Bldg & Other Structures		
R & M - Office Equipment		1,200.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		300.00
R & M - Other Machineries & Equipment		700.00
R & M - Motor Vehicles	540.00	19,881.87
R & M - Artesian Wells	1,675.00	16,380.00
Interest Expense		
Payables	243,642.58	672,585.08
Remittance of Taxes withheld to BIR	35,740.96	154,244.32
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-Ibig	11,312.02	60,760.10
Due to Philhealth	4,600.00	28,075.00
Due to GSIS	88,650.24	440,498.98
Payment of Taxes, Duties & Licenses	21,760.41	100,526.10
Purchase of Inventories		24,115.15
Accountable Forms Inventory		26,026.78
Other Disbursements		54,047.40
Adv. to Officers & Employees	12,000.00	99,460.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	66,157.00	326,378.00
Financial expenses	60,735.00	308,082.00
Other Maintenance & Operating Expenses	30,925.00	31,080.00
Due to Other GOCC's	48,107.63	240,538.15
Transfer of Funds to/(from) JSA	5,000.00	15,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>1,146,871.14</b>	<b>4,572,561.82</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>22,591.16</b>	<b>737,612.24</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>3,234,264.33</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>3,256,855.49</b>	<b>3,256,855.49</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	10,247.83
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	248,477.90
Cash in Bank-LCSA	2,988,609.80
	<u>3,256,855.49</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Betit B. Besueña*  
Jane Betit B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended May 31, 2015

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	31,192.00	148,586.00
Business income	1,102,301.80	5,021,432.74
Permits and licenses		-
Receipts of Interests from Deposit	-	1,273.76
Other income		-
Receivables	15,947.25	59,216.63
Other receipts	20,021.25	79,664.93
<b>Total cash inflows</b>	<b>1,169,462.30</b>	<b>5,310,174.06</b>
Cash outflows		
Personal services	371,558.32	1,287,529.60
Maintenance and other operating expenses	199,031.19	940,848.54
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	243,642.58	672,585.08
Other disbursements	200,747.05	955,188.35
<b>Total cash outflows</b>	<b>1,014,979.14</b>	<b>3,880,266.72</b>
<b>Net cash from operating activities</b>	<b>154,483.16</b>	<b>1,429,907.34</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	15,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,000.00</b>	<b>57,835.10</b>
<b>Net cash from investing activities</b>	<b>(5,000.00)</b>	<b>(57,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	66,157.00	326,378.00
Retirement/Redemption of debt securities	-	-
Financial expenses	60,735.00	308,082.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(634,460.00)</b>
<b>Net increase in cash and cash equivalents</b>	22,591.16	737,612.24
<b>Cash and cash equivalents at beginning of period</b>	<b>3,234,264.33</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,256,855.49</b>	<b>3,256,855.49</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	10,247.83
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	248,477.90
Cash in Bank-LCSA	2,988,609.80
	<u>3,256,855.49</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



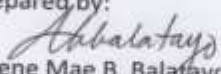
MANAPLA WATER DISTRICT  
Income Statement  
As of May 31, 2016

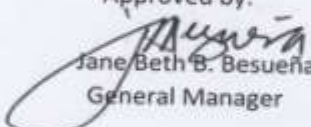
<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,017,749.65	4,855,167.97
Fines and Penalties	33,025.11	146,800.84
Other Business Income	36,813.86	167,384.85
Interest Income		1,273.76
Rent Income		-
<b>GROSS INCOME</b>	<b>1,087,588.62</b>	<b>5,170,627.42</b>
 <u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	1,003,525.00
Salaries and Wages - Casual	5,090.91	29,090.91
PERA	21,454.56	109,454.56
Representation Allowance	5,000.00	25,000.00
Transportation Allowance	5,000.00	25,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	124,143.00
Employees Compensation Commission	1,070.00	5,290.00
Philhealth Contribution	2,300.00	11,225.00
Pag-ibig Contribution	1,100.00	5,500.00
Terminal Leave Benefits	38,683.42	117,036.45
Honoraria	9,015.75	120,345.81
Overtime & Night Pay	6,657.58	50,852.14
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	207,705.00	262,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>528,706.82</b>	<b>1,944,167.87</b>
 <u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	3,682.00	18,815.00
Training Expenses	7,375.00	38,153.90
Office Supplies Expenses	1,546.50	35,151.85
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	9,500.00
Gasoline, Oil & Lubricants Expenses	9,769.97	37,932.29
Other Supplies Expenses	77,436.00	312,044.07
Electricity Expenses	81,099.66	374,069.86
Postage & Deliveries	300.00	670.00
Telephone Expenses - Landline	3,747.76	24,242.92
Telephone Expenses - Mobile	983.45	4,275.10
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses	3,000.00	3,000.00

Representation Expenses	360.00	7,970.00
Transportation & Delivery Expenses		1,000.00
Subscription Expenses	540.00	3,525.00
Survey Expenses		-
Rent Expenses		-
Legal Services		150.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	1,675.00	16,380.00
R & M - Bldgs. & Other Structures		-
R & M - Office Equipment		1,200.00
R & M - IT Equipment & Software		300.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	540.00	20,690.00
R & M - Other Machineries & Equipment		700.00
Donation	500.00	5,500.00
Miscellaneous Expenses	166.00	2,636.00
Taxes, Duties and Licenses	21,760.41	100,526.10
Fidelity Bond & Premiums		-
Insurance Expenses	4,240.27	6,587.96
Bad Debts Expenses	52,311.53	250,263.54
Dep'n Exp. - Artesian Wells...	11,179.89	55,899.45
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	19,871.70
Dep'n Exp. - Office Equipment	1,158.61	5,793.05
Dep'n Exp. - IT Equipment & Software	2,477.99	10,688.69
Dep'n Exp. - Furnitures & Fixtures	1,148.31	5,272.35
Dep'n Exp. - Motor Vehicle		633.39
Dep'n Exp.-Other Machineries&Equipment	26,408.69	132,482.22
Other Maintenance & Operating Expenses	54,918.29	285,678.64
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>373,799.67</b>	<b>1,793,103.08</b>

FINANCIAL EXPENSES:

Interest Expenses	60,735.00	308,082.00
<b>TOTAL EXPENSES</b>	<b>963,241.49</b>	<b>4,045,352.95</b>
<b>NET INCOME (LOSS)</b>	<b>124,347.13</b>	<b>1,125,274.47</b>

Prepared by:  
  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:  
  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of June 30, 2016**

	This Month	Year to Date
<u><b>ASSETS</b></u>		
<u><b>CURRENT ASSETS</b></u>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	10,374.93	20,622.76
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	10,374.93	30,142.72
<b>CASH IN BANK</b>		
CIB - Current Account	522,701.99	771,179.89
CIB - Savings Account	(472,612.70)	2,515,997.10
Total	50,089.29	3,287,176.99
<b>RECEIVABLES</b>		
Account Receivable - Customers	46,496.09	4,767,327.04
Allowance for Doubtful Account	(57,059.06)	(3,326,289.20)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(5,979.20)	25,514.22
Other Receivable	(4,228.11)	391,445.66
Total	(20,770.28)	2,727,314.48
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	56,843.92	1,143,968.12
Total	56,843.92	1,191,027.52
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	96,537.86	7,269,601.50
<u><b>PROPERTY, PLANT AND EQUIPMENT</b></u>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	5,162,325.21
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,024,340.32
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	17,870.38



Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	199,196.18	76,577.05
			<hr/>
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	314,327.37	153,808.97
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,322,675.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,221,812.41	2,100,862.60
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,050,249.84	1,524.28
			<hr/>
Other Property, Plant & Equipment			
Construction in Progress	(6,798.86)		210,963.95
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(53,146.69)</b>		<b>8,874,181.71</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund	159.93		318,755.73
			<hr/>
<b>Total</b>	<b>159.93</b>		<b>318,755.73</b>
			<hr/>
<b>TOTAL ASSETS</b>	<b>43,551.10</b>		<b>16,462,538.94</b>
			<hr/>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	(132,947.57)		166,650.49
Interest Payable			-
Due to Officers & Employees			9,876.94
			<hr/>
<b>Total</b>	<b>(132,947.57)</b>		<b>176,527.43</b>
			<hr/>
Inter - Agency Payables			
Due to GSIS	(22,787.80)		387,277.18
Due to Pag-ibig	1,000.00		9,326.44
Due to Philhealth			6,799.84
Due to BIR	(2,069.85)		87,885.72
Due to Other GOCC's	10,000.02		78,942.79
Due to Other NGA's			106,976.70
			<hr/>
<b>Total</b>	<b>(13,857.63)</b>		<b>677,208.67</b>
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
			<hr/>
<b>Total</b>	<b>-</b>		<b>1,980.01</b>
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(146,805.20)</b>		<b>855,716.11</b>
			<hr/>

**NON-CURRENT LIABILITIES:**

Loans Payable - LWUA (66,603.00) 8,815,458.89

**TOTAL LIABILITIES** (213,408.20) 9,671,175.00

**DEFERRED CREDITS**

Other Deferred Credits 5,544.04 87,688.79

**EQUITY :**

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 251,415.26 1,376,689.73

Prior Years Adjustment (20,000.00)

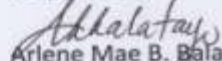
Retained Earnings, Ending 251,415.26 6,241,836.15

Capital Stock - Government 461,839.00

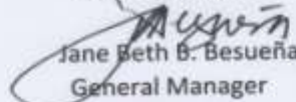
**TOTAL** 251,415.26 6,703,675.15

**TOTAL LIABILITIES AND EQUITY** 43,551.10 16,462,538.94

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of June 30, 2016

**RECEIPTS**

	This Month	Year to Date
Income from Waterworks System	1,094,685.03	6,116,117.77
Other Receivable	2,970.70	62,187.33
Other Services Income	16,650.00	165,236.00
Adv. to Officers & Employees	216.75	23,193.52
Interest Income	1,290.85	2,564.61
Salaries & Wages-Contractual		
Due to Other GOCC's	20,688.90	64,385.33
Payroll Fund	1,260.00	14,251.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,137,762.23</b>	<b>6,447,936.29</b>

**DISBURSEMENTS**

**Personal Services**

Payroll Fund	359,726.92	1,508,732.40
Representation Allowance	5,000.00	30,000.00
Transportation Allowance	5,000.00	30,000.00
Honoraria		30,736.89
Terminal Leave Benefits		117,036.45
Overtime & Night Pay	1,360.12	4,147.35
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		55,000.00

**Maintenance and Operating Expenses**

Representation Expenses	595.00	1,255.00
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	6,636.26	40,313.93
Traveling Expenses-Local	3,769.00	22,584.00
Miscellaneous Expenses	590.00	3,226.00
Printing & Binding		1,000.00
Training Expenses		19,000.00
Transportation & Delivery Exp	150.00	1,150.00
Telephone Expenses-Landline	4,759.28	27,487.03
Telephone Expenses-Mobile	718.95	4,994.05
Membership, dues & Contributions		
Electricity Expenses	75,866.06	447,923.32
Legal Services	150.00	300.00
Subscription Expenses	570.00	4,095.00
Survey Expenses		
Medical & Laboratory Expenses	15,919.64	25,419.64
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations	770.00	6,270.00
Insurance Expenses		6,587.96
Awards & Indemnities		500.00
Advertising Expense		3,000.00
Postage & deliveries	415.00	1,085.00

R & M - Bldg & Other Structures	1,350.00	1,350.00
R & M - Office Equipment	1,350.00	2,550.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		300.00
R & M - Other Machineries & Equipment		700.00
R & M - Motor Vehicles	8,910.00	28,791.87
R & M - Artesian Wells	2,275.00	18,655.00
Interest Expense		
Payables	205,927.04	878,512.12
Remittance of Taxes withheld to BIR	39,228.95	193,473.27
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-Ibig	11,312.02	72,072.12
Due to Philhealth	4,600.00	32,675.00
Due to GSIS	115,963.61	556,462.59
Payment of Taxes, Duties & Licenses	21,385.53	121,911.63
Purchase of Inventories		24,115.15
Accountable Forms inventory		26,026.78
Other Disbursements		54,047.40
Adv. to Officers & Employees	4,000.00	103,460.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	66,603.00	392,981.00
Financial expenses	60,289.00	368,371.00
Other Maintenance & Operating Expenses	4,000.00	35,080.00
Due to Other GOCC's	48,107.63	288,645.78
Transfer of Funds to/(from) JSA		15,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>1,077,298.01</b>	<b>5,649,859.83</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>60,464.22</b>	<b>798,076.46</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>3,256,855.49</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>3,317,319.71</b>	<b>3,317,319.71</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	20,622.76
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	771,179.89
Cash in Bank-LCSA	2,515,997.10
	<u>3,317,319.71</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Betfi B. Besueña*  
Jane Betfi B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended June 30, 2016

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	16,650.00	165,236.00
Business income	1,094,685.03	6,116,117.77
Permits and licenses		-
Receipts of Interests from Deposit	1,290.85	2,564.61
Other income		-
Receivables	2,970.70	62,187.33
Other receipts	22,165.65	101,830.58
<b>Total cash inflows</b>	<b>1,137,762.23</b>	<b>6,447,936.29</b>
Cash outflows		
Personal services	371,087.04	1,658,616.64
Maintenance and other operating expenses	180,901.82	1,121,750.36
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	205,927.04	878,512.12
Other disbursements	192,490.11	1,147,678.46
<b>Total cash outflows</b>	<b>950,406.01</b>	<b>4,830,672.73</b>
<b>Net cash from operating activities</b>	<b>187,356.22</b>	<b>1,617,263.56</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	-	15,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>-</b>	<b>57,835.10</b>
<b>Net cash from investing activities</b>	<b>-</b>	<b>(57,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	66,603.00	392,981.00
Retirement/Redemption of debt securities	-	-
Financial expenses	60,289.00	368,371.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(761,352.00)</b>
<b>Net increase in cash and cash equivalents</b>	60,464.22	798,076.46
<b>Cash and cash equivalents at beginning of period</b>	<b>3,256,855.49</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,317,319.71</b>	<b>3,317,319.71</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	20,622.76
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	771,179.89
Cash in Bank-LCSA	2,515,997.10
	<u>3,317,319.71</u>

Prepared by:

*A. Balatayo*  
 Arlene Mae B. Balatayo  
 Designated Bookkeeper

Noted by:

*J. Besueña*  
 Jane Beth B. Besueña  
 General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of June 30, 2016**

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,108,244.90	5,963,412.87
Fines and Penalties	27,392.18	174,193.02
Other Business Income	17,423.90	184,808.75
Interest Income	1,450.78	2,724.54
Rent Income	-	-
<b>GROSS INCOME</b>	<b>1,154,511.76</b>	<b>6,325,139.18</b>
<u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	1,204,230.00
Salaries and Wages - Casual	7,000.00	36,090.91
PERA	22,000.00	131,454.56
Representation Allowance	5,000.00	30,000.00
Transportation Allowance	5,000.00	30,000.00
Clothing Allowance	-	55,000.00
Life & Retirement Contribution	24,924.60	149,067.60
Employees Compensation Commission	1,070.00	6,360.00
Philhealth Contribution	2,300.00	13,525.00
Pag-ibig Contribution	1,100.00	6,600.00
Terminal Leave Benefits	-	117,036.45
Honoraria	15,123.30	135,469.11
Overtime & Night Pay	4,058.54	54,910.68
Cash Gift	-	-
Year-end Bonus	-	-
Other Bonuses & Allowances	211,000.00	473,705.00
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>499,281.44</b>	<b>2,443,449.31</b>
<u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	3,769.00	22,584.00
Training Expenses	5,979.15	44,133.05
Office Supplies Expenses	6,902.30	42,054.15
Accountable Forms Expenses	-	-
Medical & laboratory Expenses	16,600.00	26,100.00
Gasoline, Oil & Lubricants Expenses	9,630.05	47,562.34
Other Supplies Expenses	19,103.08	331,147.15
Electricity Expenses	76,287.67	450,357.53
Postage & Deliveries	415.00	1,085.00
Telephone Expenses - Landline	5,076.57	29,319.49
Telephone Expenses - Mobile	718.95	4,994.05
Membership, Dues & Contributions to Org.	-	-
Printing and Binding	-	1,000.00
Awards & Indemnities	-	500.00
Advertising Expenses	-	3,000.00

Representation Expenses	595.00	8,565.00
Transportation & Delivery Expenses	150.00	1,150.00
Subscription Expenses	570.00	4,095.00
Survey Expenses		-
Rent Expenses		-
Legal Services	150.00	300.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	10,453.86	26,833.86
R & M - Bldgs. & Other Structures	1,350.00	1,350.00
R & M - Office Equipment	1,350.00	2,550.00
R & M - IT Equipment & Software		300.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	8,910.00	29,600.00
R & M - Other Machineries & Equipment		700.00
Donation	770.00	6,270.00
Miscellaneous Expenses	590.00	3,226.00
Taxes, Duties and Licenses	21,385.53	121,911.63
Fidelity Bond & Premiums		-
Insurance Expenses		6,587.96
Bad Debts Expenses	57,059.06	307,322.60
Dep'n Exp. - Artesian Wells...	11,179.89	67,079.34
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	23,846.04
Dep'n Exp. - Office Equipment	1,158.61	6,951.66
Dep'n Exp. - IT Equipment & Software	2,477.99	13,166.68
Dep'n Exp. - Furnitures & Fixtures	1,148.31	6,420.66
Dep'n Exp. - Motor Vehicle		633.39
Dep'n Exp. - Other Machineries & Equipment	26,408.69	158,890.91
Other Maintenance & Operating Expenses	49,363.01	335,041.65
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>343,526.06</b>	<b>2,136,629.14</b>

FINANCIAL EXPENSES:

Interest Expenses	60,289.00	368,371.00
<b>TOTAL EXPENSES</b>	<b>903,096.50</b>	<b>4,948,449.45</b>
<b>NET INCOME (LOSS)</b>	<b>251,415.26</b>	<b>1,376,689.73</b>

Prepared by:

*Aflene Mae B. Balatayo*  
Aflene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager





**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of July 31, 2016**

	This Month	Year to Date
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	24,207.14	44,829.90
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	24,207.14	54,349.86
<b>CASH IN BANK</b>		
CIB - Current Account	54,896.76	826,076.65
CIB - Savings Account	302,648.24	2,818,645.34
Total	357,545.00	3,644,721.99
<b>RECEIVABLES</b>		
Account Receivable - Customers	25,672.62	4,792,999.66
Allowance for Doubtful Account	(50,510.66)	(3,376,799.86)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	49,979.40	75,493.62
Other Receivable	16,844.09	408,289.75
Total	41,985.45	2,769,299.93
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(80,406.04)	1,063,562.08
Total	(80,406.04)	1,110,621.48
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>343,331.55</b>	<b>7,612,933.05</b>
<u>PROPERTY, PLANT AND EQUIPMENT</u>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,045,350.53
		5,151,145.32
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,214,829.28
		1,020,365.98
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	159,060.39
		16,711.77

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	200,344.49	75,428.74
			<hr/>
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	316,805.36	151,330.98
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	54,067.00	4,376,742.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,248,221.10	2,128,520.91
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV	1,266.78	1,051,516.62	257.50
			<hr/>
Other Property, Plant & Equipment			-
Construction in Progress	35,147.32		246,111.27
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>41,599.71</b>		<b>8,915,781.42</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		323,755.73
			<hr/>
Total	5,000.00		323,755.73
			<hr/>
<b>TOTAL ASSETS</b>	<b>389,931.26</b>		<b>16,852,470.20</b>
			<hr/> <hr/>
<b>LIABILITIES</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Payable Account			
Account Payable - Suppliers	79,716.73		246,367.22
Interest Payable			-
Due to Officers & Employees			9,876.94
Total	79,716.73		256,244.16
			<hr/>
Inter - Agency Payables			
Due to GSIS	(31,667.95)		355,609.23
Due to Pag-ibig	500.00		9,826.44
Due to Philhealth			6,799.84
Due to BIR	(11,810.61)		76,075.11
Due to Other GOCC's	3,000.00		81,942.79
Due to Other NGA's			106,976.70
Total	(39,978.56)		637,230.11
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total	-		1,980.01
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>39,738.17</b>		<b>895,454.28</b>
			<hr/> <hr/>

**NON-CURRENT LIABILITIES:**

Loans Payable - LWUA (67,054.00) 8,748,404.89

**TOTAL LIABILITIES (27,315.83) 9,643,859.17**

**DEFERRED CREDITS**

Other Deferred Credits 1,643.51 89,332.30

**EQUITY :**

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 415,603.58 1,792,293.31

Prior Years Adjustment (20,000.00)

Retained Earnings, Ending 415,603.58 6,657,439.73

Capital Stock - Government 461,839.00

**TOTAL 415,603.58 7,119,278.73**

**TOTAL LIABILITIES AND EQUITY 389,931.28 16,852,470.20**

Prepared by:

*A. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by: -

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of July 31, 2016**

	This Month	Year to Date
<b>ASSETS</b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	24,207.14	44,829.90
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	<u>24,207.14</u>	<u>54,349.86</u>
<b>CASH IN BANK</b>		
CIB - Current Account	54,896.76	826,076.65
CIB - Savings Account	302,648.24	2,818,645.34
Total	<u>357,545.00</u>	<u>3,644,721.99</u>
<b>RECEIVABLES</b>		
Account Receivable - Customers	25,672.62	4,792,999.66
Allowance for Doubtful Account	(50,510.66)	(3,376,799.86)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	49,979.40	75,493.62
Other Receivable	16,844.09	408,289.75
Total	<u>41,985.45</u>	<u>2,769,299.93</u>
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(80,406.04)	1,063,562.08
Total	<u>(80,406.04)</u>	<u>1,110,621.48</u>
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<u><b>343,331.55</b></u>	<u><b>7,612,933.05</b></u>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,045,350.53
		<u>5,151,145.32</u>
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,214,829.28
		<u>1,020,365.98</u>
<b>Office Equipment , Furnitures &amp; Fixtures</b>		
Office Equipment	175,772.16	
Less: Accum. Dep'n. - OE	1,158.61	159,060.39
		<u>16,711.77</u>

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	200,344.49	75,428.74
<hr/>			
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	316,805.36	151,330.98
<hr/>			
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	54,067.00	4,376,742.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,248,221.10	2,128,520.91
<hr/>			
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV	1,266.78	1,051,516.62	257.50
<hr/>			
Other Property, Plant & Equipment			
Construction in Progress	35,147.32		246,111.27
<hr/>			
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>41,599.71</b>		<b>8,915,781.42</b>
<hr/>			
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		323,755.73
<hr/>			
Total	5,000.00		323,755.73
<hr/>			
<b>TOTAL ASSETS</b>	<b>389,931.26</b>		<b>16,852,470.20</b>
<hr/>			
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	79,716.73		246,367.22
Interest Payable			
Due to Officers & Employees			9,876.94
Total	79,716.73		256,244.16
<hr/>			
Inter - Agency Payables			
Due to GSIS	(31,667.95)		355,609.23
Due to Pag-ibig	500.00		9,826.44
Due to Philhealth			6,799.84
Due to BIR	(11,810.61)		76,075.11
Due to Other GOCC's	3,000.00		81,942.79
Due to Other NGA's			106,976.70
Total	(39,978.56)		637,230.11
<hr/>			
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
<hr/>			
<b>TOTAL CURRENT LIABILITIES</b>	<b>39,738.17</b>		<b>895,454.28</b>
<hr/>			

NON-CURRENT LIABILITIES:

Loans Payable - LWUA	(67,054.00)	8,748,404.89
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<b>TOTAL LIABILITIES</b>	<b>(27,315.83)</b>	<b>9,643,859.17</b>
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DEFERRED CREDITS

Other Deferred Credits	1,643.51	89,332.30
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EQUITY :

Retained Earnings, Beginning		4,885,146.42
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NET INCOME (LOSS)	415,603.58	1,792,293.31
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Prior Years Adjustment		(20,000.00)
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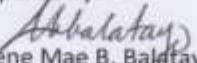
Retained Earnings, Ending	415,603.58	6,657,439.73
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Capital Stock - Government		461,839.00
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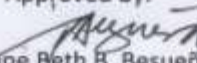
<b>TOTAL</b>	<b>415,603.58</b>	<b>7,119,278.73</b>
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<b>TOTAL LIABILITIES AND EQUITY</b>	<b>389,931.26</b>	<b>16,852,470.20</b>
-------------------------------------	-------------------	----------------------

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of July 31, 2016

<u>RECEIPTS</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	984,540.58	7,100,658.35
Other Receivable	7,162.50	69,349.83
Other Services Income	132,830.00	298,066.00
Adv. to Officers & Employees	2,297.30	25,490.82
Interest Income		2,564.61
Salaries & Wages-Contractual		
Due to Other GOCC's	5,000.00	69,385.33
Payroll Fund		14,251.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,131,830.38</b>	<b>7,579,766.67</b>
<b>DISBURSEMENTS</b>		
<b>Personal Services</b>		
Payroll Fund	199,584.50	1,708,316.90
Representation Allowance	5,000.00	35,000.00
Transportation Allowance	5,000.00	35,000.00
Honoraria		30,736.89
Terminal Leave Benefits	32,039.47	149,075.92
Overtime & Night Pay	900.00	5,047.35
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		55,000.00
<b>Maintenance and Operating Expenses</b>		
Representation Expenses		1,255.00
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	5,076.59	45,390.52
Traveling Expenses-Local	3,975.00	26,559.00
Miscellaneous Expenses	210.00	3,436.00
Printing & Binding		1,000.00
Training Expenses		19,000.00
Transportation & Delivery Exp		1,150.00
Telephone Expenses-Landline	4,484.85	31,971.88
Telephone Expenses-Mobile	682.46	5,676.51
Membership, dues & Contributions		
Electricity Expenses	75,209.50	523,132.82
Legal Services		300.00
Subscription Expenses	720.00	4,815.00
Survey Expenses		
Medical & Laboratory Expenses	1,500.00	26,919.64
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations		6,270.00
Insurance Expenses		6,587.96
Awards & Indemnities		500.00
Advertising Expense	300.00	3,300.00
Postage & deliveries	115.00	1,200.00

R & M - Bldg & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software	300.00	600.00
R & M - Other Machineries & Equipment		700.00
R & M - Motor Vehicles	2,150.00	30,941.87
R & M - Artesian Wells	1,120.00	19,775.00
Interest Expense		
Payables	9,214.15	887,726.27
Remittance of Taxes withheld to BIR	37,050.77	230,524.04
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-ibig	12,312.02	84,384.14
Due to Philhealth	4,600.00	37,275.00
Due to GSIS	120,352.16	676,814.75
Payment of Taxes, Duties & Licenses	21,345.86	143,257.49
Purchase of Inventories		24,115.15
Accountable Forms Inventory		
Other Disbursements		54,047.40
Adv. to Officers & Employees	58,825.00	162,285.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	67,054.00	460,035.00
Financial expenses	59,838.00	428,209.00
Other Maintenance & Operating Expenses		35,080.00
Due to Other GOCC's	16,118.91	304,764.69
Transfer of Funds to/(from) JSA	5,000.00	20,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>750,078.24</b>	<b>6,373,911.29</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>381,752.14</b>	<b>1,205,855.38</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>3,317,319.71</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>3,699,071.85</b>	<b>3,725,098.63</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	44,829.90
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	826,076.65
Cash in Bank-LCSA	2,818,645.34
	<u>3,699,071.85</u>

Prepared by:

*A. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*J. Besueña*  
Jane Beth B. Besueña  
General Manager





**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended July 31, 2016

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	132,830.00	298,066.00
Business income	984,540.58	7,100,658.35
Permits and licenses		-
Receipts of Interests from Deposit	-	2,564.61
Other income		-
Receivables	7,162.50	69,349.83
Other receipts	7,297.30	109,127.88
<b>Total cash inflows</b>	<b>1,131,830.38</b>	<b>7,579,766.67</b>
Cash outflows		
Personal services	210,484.50	1,869,101.14
Maintenance and other operating expenses	170,787.31	1,292,537.67
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	9,214.15	887,726.27
Other disbursements	227,700.28	1,375,378.74
<b>Total cash outflows</b>	<b>618,186.24</b>	<b>5,448,858.97</b>
<b>Net cash from operating activities</b>	<b>513,644.14</b>	<b>2,130,907.70</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	20,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,000.00</b>	<b>62,835.10</b>
<b>Net cash from investing activities</b>	<b>(5,000.00)</b>	<b>(62,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	67,054.00	460,035.00
Retirement/Redemption of debt securities	-	-
Financial expenses	59,838.00	428,209.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(888,244.00)</b>
<b>Net increase in cash and cash equivalents</b>	381,752.14	1,179,828.60
<b>Cash and cash equivalents at beginning of period</b>	<b>3,317,319.71</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,699,071.85</b>	<b>3,699,071.85</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	44,829.90
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	826,076.65
Cash in Bank-LCSA	2,818,645.34
	<u>3,699,071.85</u>

Prepared by:

*A. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*J. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended July 31, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	132,830.00	298,066.00
Business income	984,540.58	7,100,658.35
Permits and licenses		-
Receipts of Interests from Deposit	-	2,564.61
Other income		-
Receivables	7,162.50	69,349.83
Other receipts	7,297.30	109,127.88
<b>Total cash inflows</b>	<b>1,131,830.38</b>	<b>7,579,766.67</b>
Cash outflows		
Personal services	210,484.50	1,869,101.14
Maintenance and other operating expenses	170,787.31	1,292,537.67
Interest expense		-
Purchase of inventories	-	24,115.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	9,214.15	887,726.27
Other disbursements	227,700.28	1,375,378.74
<b>Total cash outflows</b>	<b>618,186.24</b>	<b>5,448,858.97</b>
<b>Net cash from operating activities</b>	<b>513,644.14</b>	<b>2,130,907.70</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	20,154.71
Purchase/Acquisition of property, plant and equipment	-	42,680.39
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,000.00</b>	<b>62,835.10</b>
<b>Net cash from investing activities</b>	<b>(5,000.00)</b>	<b>(62,835.10)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		-
Loan amortization	67,054.00	460,035.00
Retirement/Redemption of debt securities	-	-
Financial expenses	59,838.00	428,209.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(888,244.00)</b>
<b>Net increase in cash and cash equivalents</b>	381,752.14	1,179,828.60
<b>Cash and cash equivalents at beginning of period</b>	<b>3,317,319.71</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,699,071.85</b>	<b>3,699,071.85</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	44,829.90
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	826,076.65
Cash in Bank-LCSA	2,818,645.34
	<u>3,699,071.85</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of July 31, 2016**

**INCOME:**

	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	976,007.34	6,939,420.21
Fines and Penalties	32,562.35	206,755.37
Other Business Income	139,148.15	323,956.90
Interest Income		2,724.54
Rent Income		-
<b>GROSS INCOME</b>	<b>1,147,717.84</b>	<b>7,472,857.02</b>

**PERSONAL SERVICES:**

Salaries and Wages - Regular	200,705.00	1,404,935.00
Salaries and Wages - Casual	7,000.00	43,090.91
PERA	22,000.00	153,454.56
Representation Allowance	5,000.00	35,000.00
Transportation Allowance	5,000.00	35,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	173,992.20
Employees Compensation Commission	1,070.00	7,430.00
Philhealth Contribution	2,300.00	15,825.00
Pag-ibig Contribution	1,100.00	7,700.00
Terminal Leave Benefits	32,039.47	149,075.92
Honoraria	14,528.30	149,997.41
Overtime & Night Pay	6,522.23	61,432.91
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	6,000.00	479,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>328,189.60</b>	<b>2,771,638.91</b>

**MAINTENANCE & OTHER OPERATING EXPENSES:**

Traveling Expenses - Local	3,975.00	26,559.00
Training Expenses		44,133.05
Office Supplies Expenses	5,247.75	47,301.90
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	27,600.00
Gasoline, Oil & Lubricants Expenses	11,379.78	58,942.12
Other Supplies Expenses	54,925.97	386,073.12
Electricity Expenses	75,640.39	525,997.92
Postage & Deliveries	115.00	1,200.00
Telephone Expenses - Landline	4,783.84	34,103.33
Telephone Expenses - Mobile	682.46	5,676.51
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses	4,095.00	7,095.00

Representation Expenses		8,565.00
Transportation & Delivery Expenses		1,150.00
Subscription Expenses	720.00	4,815.00
Survey Expenses		-
Rent Expenses		-
Legal Services		300.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	1,120.00	27,953.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - IT Equipment & Software	300.00	600.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	2,150.00	31,750.00
R & M - Other Machineries & Equipment		700.00
Donation		6,270.00
Miscellaneous Expenses	210.00	3,436.00
Taxes, Duties and Licenses	21,345.86	143,257.49
Fidelity Bond & Premiums		-
Insurance Expenses		6,587.96
Bad Debts Expenses	50,510.66	357,833.26
Dep'n Exp. - Artesian Wells...	11,179.89	78,259.23
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	27,820.38
Dep'n Exp. - Office Equipment	1,158.61	8,110.27
Dep'n Exp. - IT Equipment & Software	2,477.99	15,644.67
Dep'n Exp. - Furnitures & Fixtures	1,148.31	7,568.97
Dep'n Exp. - Motor Vehicle	1,266.78	1,900.17
Dep'n Exp. - Other Machineries & Equipment	26,408.69	185,299.60
Other Maintenance & Operating Expenses	57,770.34	392,811.99
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>344,086.66</b>	<b>2,480,715.80</b>

**FINANCIAL EXPENSES:**

Interest Expenses	59,838.00	428,209.00
<b>TOTAL EXPENSES</b>	<b>732,114.26</b>	<b>5,680,563.71</b>
<b>NET INCOME (LOSS)</b>	<b>415,803.58</b>	<b>1,792,293.31</b>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Income Statement  
As of July 31, 2016

INCOME:

	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	976,007.34	6,939,420.21
Fines and Penalties	32,562.35	206,755.37
Other Business Income	139,148.15	323,956.90
Interest Income		2,724.54
Rent Income		-
<b>GROSS INCOME</b>	<b>1,147,717.84</b>	<b>7,472,857.02</b>

PERSONAL SERVICES:

Salaries and Wages - Regular	200,705.00	1,404,935.00
Salaries and Wages - Casual	7,000.00	43,090.91
PERA	22,000.00	153,454.56
Representation Allowance	5,000.00	35,000.00
Transportation Allowance	5,000.00	35,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	173,992.20
Employees Compensation Commission	1,070.00	7,430.00
Philhealth Contribution	2,300.00	15,825.00
Pag-ibig Contribution	1,100.00	7,700.00
Terminal Leave Benefits	32,039.47	149,075.92
Honoraria	14,528.30	149,997.41
Overtime & Night Pay	6,522.23	61,432.91
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	6,000.00	479,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>328,189.60</b>	<b>2,771,638.91</b>

MAINTENANCE & OTHER OPERATING EXPENSES:

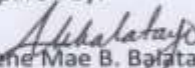
Traveling Expenses - Local	3,975.00	26,559.00
Training Expenses		44,133.05
Office Supplies Expenses	5,247.75	47,301.90
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	27,600.00
Gasoline, Oil & Lubricants Expenses	11,379.78	58,942.12
Other Supplies Expenses	54,925.97	386,073.12
Electricity Expenses	75,640.39	525,997.92
Postage & Deliveries	115.00	1,200.00
Telephone Expenses - Landline	4,783.84	34,103.33
Telephone Expenses - Mobile	682.46	5,676.51
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses	4,095.00	7,095.00

Representation Expenses		8,565.00
Transportation & Delivery Expenses		1,150.00
Subscription Expenses	720.00	4,815.00
Survey Expenses		-
Rent Expenses		-
Legal Services		300.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	1,120.00	27,953.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - IT Equipment & Software	300.00	600.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	2,150.00	31,750.00
R & M - Other Machineries & Equipment		700.00
Donation		6,270.00
Miscellaneous Expenses	210.00	3,436.00
Taxes, Duties and Licenses	21,345.86	143,257.49
Fidelity Bond & Premiums		-
Insurance Expenses		6,587.96
Bad Debts Expenses	50,510.66	357,833.26
Dep'n Exp. - Artesian Wells...	11,179.89	78,259.23
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	27,820.38
Dep'n Exp. - Office Equipment	1,158.61	8,110.27
Dep'n Exp. - IT Equipment & Software	2,477.99	15,644.67
Dep'n Exp. - Furnitures & Fixtures	1,148.31	7,568.97
Dep'n Exp. - Motor Vehicle	1,266.78	1,900.17
Dep'n Exp. - Other Machineries & Equipment	26,408.69	185,299.60
Other Maintenance & Operating Expenses	57,770.34	392,811.99
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>344,086.66</b>	<b>2,480,715.80</b>

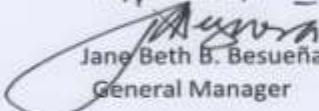
FINANCIAL EXPENSES:

Interest Expenses	59,838.00	428,209.00
<b>TOTAL EXPENSES</b>	<b>732,114.26</b>	<b>5,680,563.71</b>
<b>NET INCOME (LOSS)</b>	<b>415,603.58</b>	<b>1,792,293.31</b>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager





**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of August 31, 2016**

	This Month	Year to Date
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(16,166.81)	28,663.09
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	(16,166.81)	38,183.05
<b>CASH IN BANK</b>		
CIB - Current Account	(54,977.33)	771,099.32
CIB - Savings Account	309,483.11	3,128,128.45
Total	254,505.78	3,899,227.77
<b>RECEIVABLES</b>		
Account Receivable - Customers	19,598.45	4,812,598.11
Allowance for Doubtful Account	(52,584.90)	(3,429,384.76)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	4,826.80	80,320.42
Other Receivable	9,562.89	417,852.64
Total	(18,596.76)	2,750,703.17
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(59,487.94)	1,004,074.14
Total	(59,487.94)	1,051,133.54
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>160,254.27</b>	<b>7,773,187.32</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,196,495.85	
Less: Accum. Dep'n. - Artesian...	11,179.89	5,139,965.43
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,016,391.64
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	38,600.00	214,372.16
Less: Accum. Dep'n. - OE	1,158.61	54,153.16

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	201,492.80	74,280.43
			<hr/>
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	319,283.35	148,852.99
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	6,900.00	4,383,642.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,274,629.79	2,109,012.22
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV	257.50	1,051,774.12	-
			<hr/>
Other Property, Plant & Equipment			-
Construction in Progress	9,068.00		255,179.27
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>7,962.67</b>		<b>8,923,744.09</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund			323,755.73
			<hr/>
<b>Total</b>			<b>323,755.73</b>
			<hr/>
<b>TOTAL ASSETS</b>	<b>168,216.94</b>		<b>17,020,687.14</b>
			<hr/> <hr/>
<b>LIABILITIES</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Payable Account			
Account Payable - Suppliers	(75,932.79)		170,434.43
Interest Payable			-
Due to Officers & Employees			9,876.94
<b>Total</b>	<b>(75,932.79)</b>		<b>180,311.37</b>
			<hr/>
Inter - Agency Payables			
Due to GSIS	(26,478.01)		329,131.22
Due to Pag-ibig	1,924.62		11,751.06
Due to Philhealth			6,799.84
Due to BIR	7,206.55		83,281.66
Due to Other GOCC's	(5,000.00)		76,942.79
Due to Other NGA's			106,976.70
<b>Total</b>	<b>(22,346.84)</b>		<b>614,883.27</b>
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>			<b>1,980.01</b>
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(98,279.63)</b>		<b>797,174.65</b>
			<hr/> <hr/>

NON-CURRENT LIABILITIES:

Loans Payable - LWUA	(67,506.00)	8,680,898.89
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<b>TOTAL LIABILITIES</b>	<b>(165,785.63)</b>	<b>9,478,073.54</b>
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DEFERRED CREDITS

Other Deferred Credits	1,591.69	90,923.99
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EQUITY :

Retained Earnings, Beginning		4,885,146.42
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NET INCOME (LOSS)	332,410.88	2,124,704.19
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Prior Years Adjustment		(20,000.00)
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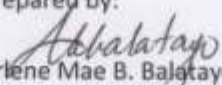
Retained Earnings, Ending	332,410.88	6,989,850.61
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Capital Stock - Government		461,839.00
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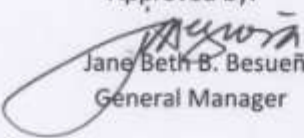
<b>TOTAL</b>	<b>332,410.88</b>	<b>7,451,689.61</b>
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<b>TOTAL LIABILITIES AND EQUITY</b>	<b>168,216.94</b>	<b>17,020,687.14</b>
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Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of August 31, 2016

**RECEIPTS**

	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,034,499.60	8,135,157.95
Other Receivable	16,140.50	85,490.33
Other Services Income	35,440.00	333,506.00
Adv. to Officers & Employees	2,236.20	27,727.02
Interest Income		2,564.61
Salaries & Wages-Contractual		
Due to Other GOCC's	5,000.00	74,385.33
Payroll Fund		14,251.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,093,316.30</b>	<b>8,673,082.97</b>

**DISBURSEMENTS**

**Personal Services**

Payroll Fund	159,927.94	1,868,244.84
Representation Allowance	5,000.00	40,000.00
Transportation Allowance	5,000.00	40,000.00
Honoraria	500.00	31,236.89
Terminal Leave Benefits	17,207.69	166,283.61
Overtime & Night Pay	300.00	5,347.35
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		55,000.00

**Maintenance and Operating Expenses**

Representation Expenses	2,457.95	3,712.95
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	3,367.00	48,757.52
Traveling Expenses-Local	4,282.00	30,841.00
Miscellaneous Expenses	848.00	4,284.00
Printing & Binding		1,000.00
Training Expenses		19,000.00
Transportation & Delivery Exp		1,150.00
Telephone Expenses-Landline	3,672.30	35,644.18
Telephone Expenses-Mobile	738.99	6,415.50
Membership, dues & Contributions		
Electricity Expenses	75,965.93	599,098.75
Legal Services	20,000.00	20,300.00
Subscription Expenses	540.00	5,355.00
Survey Expenses		
Medical & Laboratory Expenses	1,200.00	28,119.64
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations	500.00	6,770.00
Insurance Expenses		6,587.96
Awards & Indemnities		500.00
Advertising Expense		3,300.00
Postage & deliveries	185.00	1,385.00

R & M - Bldg & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		600.00
R & M - Other Machineries & Equipment	5,484.55	6,184.55
R & M - Motor Vehicles	1,350.00	32,291.87
R & M - Artesian Wells	6,300.00	26,075.00
Interest Expense		
Payables	127,180.86	1,014,907.13
Remittance of Taxes withheld to BIR	25,131.83	255,655.87
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-Ibig	12,812.02	97,196.16
Due to Philhealth	4,600.00	41,875.00
Due to GSIS	115,860.56	792,675.31
Payment of Taxes, Duties & Licenses	19,039.56	162,297.05
Purchase of Inventories	2,500.00	26,615.15
Accountable Forms Inventory		
Other Disbursements	2,400.00	56,447.40
Adv. to Officers & Employees	9,000.00	171,285.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment	38,600.00	38,600.00
Other Machineries & Equipment	6,530.36	12,587.50
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	67,506.00	527,541.00
Financial expenses	59,406.00	487,615.00
Other Maintenance & Operating Expenses	130.00	35,210.00
Due to Other GOCC's	49,452.79	354,217.48
Transfer of Funds to/(from) JSA		20,154.71
<b>TOTAL DISBURSEMENTS</b>	<b>854,977.33</b>	<b>7,228,888.62</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>238,338.97</b>	<b>1,444,194.35</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>3,699,071.85</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>3,937,410.82</b>	<b>3,963,437.60</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	28,663.09
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	771,099.32
Cash in Bank-LCSA	3,128,128.45
	<u>3,937,410.82</u>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**B Gallo St., Manapla, Negros Occidental**

Detailed Cash Flow Statement  
For the Period Ended August 31, 2016

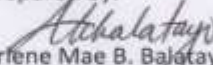
	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	35,440.00	333,506.00
Business income	1,034,499.60	8,135,157.95
Permits and licenses		-
Receipts of Interests from Deposit	-	2,564.61
Other income		-
Receivables	16,140.50	85,490.33
Other receipts	7,236.20	116,364.08
<b>Total cash inflows</b>	<b>1,093,316.30</b>	<b>8,673,082.97</b>
Cash outflows		-
Personal services	170,727.94	2,039,829.08
Maintenance and other operating expenses	185,474.51	1,478,012.18
Interest expense		-
Purchase of inventories	2,500.00	26,615.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	127,180.86	1,014,907.13
Other disbursements	197,051.66	1,572,430.40
<b>Total cash outflows</b>	<b>682,934.97</b>	<b>6,131,793.94</b>
<b>Net cash from operating activities</b>	<b>410,381.33</b>	<b>2,541,289.03</b>
		-
<b>Cash flow from investing activities</b>		-
Cash inflows:		-
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		-
Investments	-	20,154.71
Purchase/Acquisition of property, plant and equipment	45,130.36	87,810.75
Grant of loans	-	-
<b>Total cash outflows</b>	<b>45,130.36</b>	<b>107,965.46</b>
<b>Net cash from investing activities</b>	<b>(45,130.36)</b>	<b>(107,965.46)</b>
		-
<b>Cash flow from financing activities</b>		-
Cash inflows:		-
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	67,506.00	527,541.00
Retirement/Redemption of debt securities	-	-
Financial expenses	59,406.00	487,615.00
<i>Net cash from financing activities</i>	<b>(126,912.00)</b>	<b>(1,015,156.00)</b>
<b>Net increase in cash and cash equivalents</b>	238,338.97	1,418,167.57
<b>Cash and cash equivalents at beginning of period</b>	<b>3,699,071.85</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>3,937,410.82</b>	<b>3,937,410.82</b>

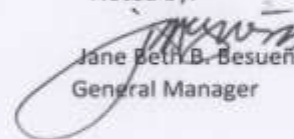
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	28,663.09
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	771,099.32
Cash in Bank-LCSA	3,128,128.45
	<u>3,937,410.82</u>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of August 31, 2016**

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,016,706.69	7,956,126.90
Fines and Penalties	33,399.67	240,155.04
Other Business Income	41,744.55	365,701.45
Interest Income		2,724.54
Rent Income		-
<b>GROSS INCOME</b>	<b>1,091,850.91</b>	<b>8,564,707.93</b>
<u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	1,605,640.00
Salaries and Wages - Casual	7,000.00	50,090.91
PERA	22,000.00	175,454.56
Representation Allowance	5,000.00	40,000.00
Transportation Allowance	5,000.00	40,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	198,916.80
Employees Compensation Commission	1,070.00	8,500.00
Philhealth Contribution	2,300.00	18,125.00
Pag-ibig Contribution	-1,100.00	8,800.00
Terminal Leave Benefits	17,207.69	166,283.61
Honoraria	15,037.00	165,034.41
Overtime & Night Pay	2,675.37	64,108.28
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	6,000.00	485,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>310,019.66</b>	<b>3,081,658.57</b>
<u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	4,282.00	30,841.00
Training Expenses		44,133.05
Office Supplies Expenses	3,367.00	50,668.90
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,200.00	28,800.00
Gasoline, Oil & Lubricants Expenses	9,246.99	68,189.11
Other Supplies Expenses	78,356.79	464,429.91
Electricity Expenses	76,357.26	602,355.18
Postage & Deliveries	185.00	1,385.00
Telephone Expenses - Landline	3,917.12	38,020.45
Telephone Expenses - Mobile	738.99	6,415.50
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses		7,095.00

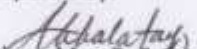


Representation Expenses	2,457.95	11,022.95
Transportation & Delivery Expenses		1,150.00
Subscription Expenses	540.00	5,355.00
Survey Expenses		-
Rent Expenses		-
Legal Services	20,000.00	20,300.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	6,300.00	34,253.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - IT Equipment & Software		600.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	1,350.00	33,100.00
R & M - Other Machineries & Equipment	5,795.00	6,495.00
Donation	500.00	6,770.00
Miscellaneous Expenses	848.00	4,284.00
Taxes, Duties and Licenses	19,039.56	162,297.05
Fidelity Bond & Premiums		-
Insurance Expenses		6,587.96
Bad Debts Expenses	52,584.90	410,418.16
Dep'n Exp. - Artesian Wells...	11,179.89	89,439.12
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	31,794.72
Dep'n Exp. - Office Equipment	1,158.61	9,268.88
Dep'n Exp. - IT Equipment & Software	2,477.99	18,122.66
Dep'n Exp. - Furnitures & Fixtures	1,148.31	8,717.28
Dep'n Exp. - Motor Vehicle	257.50	2,157.67
Dep'n Exp. - Other Machineries & Equipment	26,408.69	211,708.29
Other Maintenance & Operating Expenses	56,342.48	449,154.47
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>390,014.37</b>	<b>2,870,730.17</b>

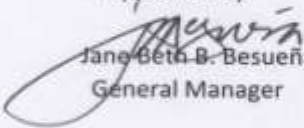
**FINANCIAL EXPENSES:**

Interest Expenses	59,406.00	487,615.00
<b>TOTAL EXPENSES</b>	<b>759,440.03</b>	<b>6,440,003.74</b>
<b>NET INCOME (LOSS)</b>	<b>332,410.88</b>	<b>2,124,704.19</b>

Prepared by:

  
Arlene Mae B. Baratayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of September 30, 2016**

	This Month	Year to Date
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	6,430.91	35,094.00
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	6,430.91	44,613.96
<b>CASH IN BANK</b>		
CIB - Current Account	197,645.30	968,744.62
CIB - Savings Account	113,702.95	3,241,831.40
Total	311,348.25	4,210,576.02
<b>RECEIVABLES</b>		
Account Receivable - Customers	17,136.85	4,829,734.96
Allowance for Doubtful Account	(54,778.50)	(3,484,163.26)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(65,255.53)	15,064.89
Other Receivable	(2,044.56)	415,808.08
Total	(104,941.74)	2,645,761.43
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(19,481.56)	984,592.58
Total	(19,481.56)	1,031,651.98
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>193,355.86</b>	<b>7,966,543.18</b>
 <u>PROPERTY, PLANT AND EQUIPMENT</u>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	5,286.95	7,201,782.80
Less: Accum. Dep'n. - Artesian...	11,179.89	2,067,710.31
		5,134,072.49
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures		2,235,195.26
Less: Accum. Dep'n. - OS	3,974.34	1,222,777.96
		1,012,417.30
<b>Office Equipment , Furnitures &amp; Fixtures</b>		
Office Equipment		214,372.16
Less: Accum. Dep'n. - OE	1,158.61	161,377.61
		52,994.55

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	202,641.11	73,132.12
			<hr/>
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	321,761.34	146,375.00
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	11,900.00	4,395,542.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,301,038.48	2,094,503.53
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,051,774.12	-
			<hr/>
Other Property, Plant & Equipment			-
Construction in Progress			255,179.27
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(29,160.88)</b>		<b>8,894,583.21</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund	165.47		323,921.20
			<hr/>
<b>Total</b>	<b>165.47</b>		<b>323,921.20</b>
			<hr/>
<b>TOTAL ASSETS</b>	<b>164,360.45</b>		<b>17,185,047.59</b>
			<hr/>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payable Account			
Account Payable - Suppliers	(106,735.57)		63,698.86
Interest Payable			-
Due to Officers & Employees			9,876.94
<b>Total</b>	<b>(106,735.57)</b>		<b>73,575.80</b>
			<hr/>
Inter - Agency Payables			
Due to GSIS	(28,992.08)		300,139.14
Due to Pag-Ibig	3,154.46		14,905.52
Due to Philhealth			6,799.84
Due to BIR	(518.15)		82,763.51
Due to Other GOCC's	(1,000.00)		75,942.79
Due to Other NGA's			106,976.70
<b>Total</b>	<b>(27,355.77)</b>		<b>587,527.50</b>
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>	<b>-</b>		<b>1,980.01</b>
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(134,091.34)</b>		<b>663,083.31</b>
			<hr/>

NON-CURRENT LIABILITIES:

Loans Payable - LWUA (67,962.00) 8,612,936.89

TOTAL LIABILITIES (202,053.34) 9,276,020.20

DEFERRED CREDITS

Other Deferred Credits 1,727.30 92,651.29

EQUITY :

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 364,686.49 2,489,390.68

Prior Years Adjustment (20,000.00)

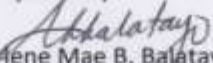
Retained Earnings, Ending 364,686.49 7,354,537.10

Capital Stock - Government 461,839.00

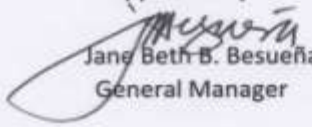
TOTAL 364,686.49 7,816,376.10

TOTAL LIABILITIES AND EQUITY 164,360.45 17,185,047.59

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of September 30, 2016**

	This Month	Year to Date
<b>ASSETS</b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	6,430.91	35,094.00
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	6,430.91	44,613.96
<b>CASH IN BANK</b>		
CIB - Current Account	197,645.30	968,744.62
CIB - Savings Account	113,702.95	3,241,831.40
Total	311,348.25	4,210,576.02
<b>RECEIVABLES</b>		
Account Receivable - Customers	17,136.85	4,829,734.96
Allowance for Doubtful Account	(54,778.50)	(3,484,163.26)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(65,255.53)	15,064.89
Other Receivable	(2,044.56)	415,808.08
Total	(104,941.74)	2,645,761.43
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(19,481.56)	984,592.58
Total	(19,481.56)	1,031,651.98
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>193,355.86</b>	<b>7,966,543.18</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	5,286.95	7,201,782.80
Less: Accum. Dep'n. - Artesian...	11,179.89	2,067,710.31
		5,134,072.49
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures		2,235,195.26
Less: Accum. Dep'n. - OS	3,974.34	1,222,777.96
		1,012,417.30
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment		214,372.16
Less: Accum. Dep'n. - OE	1,158.61	161,377.61
		52,994.55

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	202,641.11	73,132.12
<hr/>			
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	321,761.34	146,375.00
<hr/>			
<b>Machinery and Equipment</b>			
Other Machinery and Equipment	11,900.00	4,395,542.01	
Less: Accum. Dep'n. - OM & E	26,408.69	2,301,038.48	2,094,503.53
<hr/>			
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,051,774.12	-
<hr/>			
Other Property, Plant & Equipment			-
Construction in Progress			255,179.27
<hr/>			
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(29,160.88)</b>		<b>8,894,583.21</b>
<hr/>			
<b>OTHER ASSETS</b>			
Sinking Fund	165.47		323,921.20
<hr/>			
Total	165.47		323,921.20
<hr/>			
<b>TOTAL ASSETS</b>	<b>164,360.45</b>		<b>17,185,047.59</b>
<hr/>			
<b>LIABILITIES</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Payable Account			
Account Payable - Suppliers	(106,735.57)		63,698.86
Interest Payable			-
Due to Officers & Employees			9,876.94
Total	(106,735.57)		73,575.80
<hr/>			
Inter - Agency Payables			
Due to GSIS	(28,992.08)		300,139.14
Due to Pag-ibig	3,154.46		14,905.52
Due to Philhealth			6,799.84
Due to BIR	(518.15)		82,763.51
Due to Other GOCC's	(1,000.00)		75,942.79
Due to Other NGA's			106,976.70
Total	(27,355.77)		587,527.50
<hr/>			
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
<hr/>			
<b>TOTAL CURRENT LIABILITIES</b>	<b>(134,091.34)</b>		<b>663,083.31</b>
<hr/>			

NON-CURRENT LIABILITIES:

Loans Payable - LWUA	(67,962.00)	8,612,936.89
<b>TOTAL LIABILITIES</b>	<b>(202,053.34)</b>	<b>9,276,020.20</b>

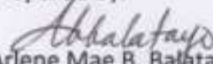
DEFERRED CREDITS

Other Deferred Credits	1,727.30	92,651.29
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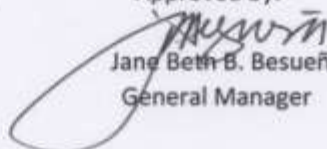
EQUITY :

Retained Earnings, Beginning		4,885,146.42
NET INCOME (LOSS)	364,686.49	2,489,390.68
Prior Years Adjustment		(20,000.00)
Retained Earnings, Ending	364,686.49	7,354,537.10
Capital Stock - Government		461,839.00
<b>TOTAL</b>	<b>364,686.49</b>	<b>7,816,376.10</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>164,360.45</b>	<b>17,185,047.59</b>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Cash Flow Statement  
As of September 30, 2016

**RECEIPTS**

	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,078,433.20	9,213,591.15
Other Receivable	4,221.40	89,711.73
Other Services Income	21,606.00	355,112.00
Adv. to Officers & Employees	5,393.68	33,120.70
Interest Income	1,645.05	4,209.66
Salaries & Wages-Contractual		
Due to Other GOCC's	9,000.00	83,385.33
Payroll Fund		14,251.73
Other Receipts		
<b>TOTAL RECEIPTS</b>	<b>1,120,299.33</b>	<b>9,793,382.30</b>

**DISBURSEMENTS**

**Personal Services**

Payroll Fund	156,690.83	2,024,935.67
Representation Allowance	5,000.00	45,000.00
Transportation Allowance	5,000.00	45,000.00
Honoraria		31,236.89
Terminal Leave Benefits	40,922.83	207,206.44
Overtime & Night Pay	600.00	5,947.35
Clothing Allowance		
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances	10,000.00	65,000.00

**Maintenance and Operating Expenses**

Representation Expenses	2,775.00	6,487.95
Gasoline, Oil & Lubricants		
Rent Expenses		
Office Supplies Expenses	5,813.99	54,571.51
Traveling Expenses-Local	3,742.00	34,583.00
Miscellaneous Expenses	60.00	4,344.00
Printing & Binding		1,000.00
Training Expenses		19,000.00
Transportation & Delivery Exp	1,252.44	2,402.44
Telephone Expenses-Landline	3,489.66	39,133.84
Telephone Expenses-Mobile	606.50	7,022.00
Membership, dues & Contributions		
Electricity Expenses	65,311.38	664,410.13
Legal Services	350.00	20,650.00
Subscription Expenses	930.00	6,285.00
Survey Expenses		
Medical & Laboratory Expenses	1,500.00	29,619.64
General Services		
Janitorial Services		
Fidelity Bond Premium		
Donations		6,770.00
Insurance Expenses		6,587.96
Awards & Indemnities		500.00
Advertising Expense		3,300.00
Postage & deliveries	265.00	1,650.00



R & M - Bldg & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - Furnitures & Fixtures		
R & M - It Equipment & Software		600.00
R & M - Other Machineries & Equipment	2,245.00	8,429.55
R & M - Motor Vehicles	50.00	32,341.87
R & M - Artesian Wells	4,502.70	30,577.70
Interest Expense		
Payables	109,948.49	1,124,855.62
Remittance of Taxes withheld to BIR	32,880.03	288,535.90
Remittance to GSIS, PAG-IBIG & Philhealth		
Due to Pag-Ibig	14,436.64	111,632.80
Due to Philhealth	4,600.00	46,475.00
Due to GSIS	116,558.90	909,234.21
Payment of Taxes, Duties & Licenses	20,022.00	182,319.05
Purchase of Inventories		26,615.15
Accountable Forms Inventory		
Other Disbursements		56,447.40
Adv. to Officers & Employees	4,000.00	175,285.00
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir...		
Office Equipment		38,600.00
Other Machineries & Equipment	11,221.52	23,809.02
Motor Vehicles		
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		
Loan amortization	67,962.00	595,503.00
Financial expenses	58,930.00	546,545.00
Other Maintenance & Operating Expenses	1,235.00	36,445.00
Due to Other GOCC's	49,452.79	403,670.27
Transfer of Funds to/(from) JSA	165.47	20,320.18
<b>TOTAL DISBURSEMENTS</b>	<b>802,520.17</b>	<b>8,031,408.79</b>
<b>NET RECEIPTS(DISBURSEMENTS)</b>	<b>317,779.16</b>	<b>1,761,973.51</b>
Add/(Deduct): Adjustments		
<b>CASH BALANCE,BEGINNING</b>	<b>3,937,410.82</b>	<b>2,519,243.25</b>
<b>CASH BALANCE,ENDING</b>	<b>4,255,189.98</b>	<b>4,281,216.76</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	35,094.00
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	968,744.62
Cash in Bank-LCSA	3,241,831.40
	<u>4,255,189.98</u>

Prepared by:

*A. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**B Gallo St., Manapla, Negros Occidental**

Detailed Cash Flow Statement  
 For the Period Ended September 30, 2016

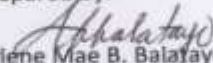
	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	21,606.00	355,112.00
Business income	1,078,433.20	9,213,591.15
Permits and licenses		-
Receipts of Interests from Deposit	1,645.05	4,209.66
Other income		-
Receivables	4,221.40	89,711.73
Other receipts	14,393.68	130,757.76
<b>Total cash inflows</b>	<b>1,120,299.33</b>	<b>9,793,382.30</b>
Cash outflows		
Personal services	177,290.83	2,217,119.91
Maintenance and other operating expenses	147,581.46	1,825,593.64
Interest expense		-
Purchase of inventories	-	26,615.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	109,948.49	1,124,855.62
Other disbursements	229,420.40	1,801,850.80
<b>Total cash outflows</b>	<b>664,241.18</b>	<b>6,796,035.12</b>
<b>Net cash from operating activities</b>	<b>456,058.15</b>	<b>2,997,347.18</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	165.47	20,320.18
Purchase/Acquisition of property, plant and equipment	11,221.52	99,032.27
Grant of loans	-	-
<b>Total cash outflows</b>	<b>11,386.99</b>	<b>119,352.45</b>
<b>Net cash from investing activities</b>	<b>(11,386.99)</b>	<b>(119,352.45)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	67,962.00	595,503.00
Retirement/Redemption of debt securities	-	-
Financial expenses	58,930.00	546,545.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(1,142,048.00)</b>
<b>Net increase in cash and cash equivalents</b>	317,779.16	1,735,946.73
<b>Cash and cash equivalents at beginning of period</b>	3,937,410.82	2,519,243.25
<b>Cash and cash equivalents at end of period</b>	<b>4,255,189.98</b>	<b>4,255,189.98</b>

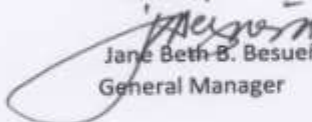
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	35,094.00
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	968,744.62
Cash in Bank-LCSA	<u>3,241,831.40</u>
	<u><u>4,255,189.98</u></u>

Prepared by:

  
Ariene Mae B. Balafayo  
Designated Bookkeeper

Noted by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended September 30, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	21,606.00	355,112.00
Business income	1,078,433.20	9,213,591.15
Permits and licenses		-
Receipts of Interests from Deposit	1,645.05	4,209.66
Other income		-
Receivables	4,221.40	89,711.73
Other receipts	14,393.68	130,757.76
Total cash inflows	<b>1,120,299.33</b>	<b>9,793,382.30</b>
Cash outflows		
Personal services	177,290.83	2,217,119.91
Maintenance and other operating expenses	147,581.46	1,625,593.64
Interest expense		-
Purchase of inventories	-	26,615.15
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	109,948.49	1,124,855.62
Other disbursements	229,420.40	1,801,850.80
Total cash outflows	664,241.18	6,796,035.12
<i>Net cash from operating activities</i>	<b>456,058.15</b>	<b>2,997,347.18</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
Total cash inflows	-	-
Cash outflows:		
Investments	165.47	20,320.18
Purchase/Acquisition of property, plant and equipment	11,221.52	99,032.27
Grant of loans	-	-
Total cash outflows	11,386.99	119,352.45
<i>Net cash from investing activities</i>	<b>(11,386.99)</b>	<b>(119,352.45)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	67,962.00	595,503.00
Retirement/Redemption of debt securities	-	-
Financial expenses	58,930.00	546,545.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(1,142,048.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>317,779.16</b>	<b>1,735,946.73</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>3,937,410.82</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>4,255,189.98</b>	<b>4,255,189.98</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	35,094.00
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	968,744.62
Cash in Bank-LCSA	3,241,831.40
	<u>4,255,189.98</u>

Prepared by:

*A. Balatayo*  
Ariene Mae B. Balatayo  
Designated Bookkeeper

Noted by:

*J. Besueña*  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Income Statement  
As of September 30, 2016

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,063,217.18	9,019,344.08
Fines and Penalties	30,625.57	270,780.61
Other Business Income	23,063.81	388,765.26
Interest Income	1,645.05	2,724.54
Rent Income		-
<b>GROSS INCOME</b>	<b>1,116,906.56</b>	<b>9,681,614.49</b>
 <u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	1,806,345.00
Salaries and Wages - Casual	7,000.00	57,090.91
PERA	22,000.00	197,454.58
Representation Allowance	5,000.00	45,000.00
Transportation Allowance	5,000.00	45,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	223,841.40
Employees Compensation Commission	1,070.00	9,570.00
Philhealth Contribution	2,300.00	20,425.00
Pag-ibig Contribution	1,100.00	9,900.00
Terminal Leave Benefits	40,922.83	207,206.44
Honoraria	20,289.55	185,323.96
Overtime & Night Pay	4,242.82	68,351.10
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	16,000.00	501,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>350,554.80</b>	<b>3,432,213.37</b>
 <u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	3,742.00	34,583.00
Training Expenses		44,133.05
Office Supplies Expenses	6,065.45	56,734.35
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	30,300.00
Gasoline, Oil & Lubricants Expenses	9,948.87	78,137.98
Other Supplies Expenses	8,391.27	472,821.18
Electricity Expenses	65,718.21	668,073.39
Postage & Deliveries	265.00	1,650.00
Telephone Expenses - Landline	3,722.30	41,742.75
Telephone Expenses - Mobile	606.50	7,022.00
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses		7,095.00

Representation Expenses	58,947.30	69,970.25
Transportation & Delivery Expenses	1,252.44	2,402.44
Subscription Expenses	930.00	6,285.00
Survey Expenses		-
Rent Expenses		-
Legal Services	350.00	20,650.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	4,736.00	38,989.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - IT Equipment & Software		600.00
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	50.00	33,150.00
R & M - Other Machineries & Equipment	2,245.00	8,740.00
Donation		6,770.00
Miscellaneous Expenses	60.00	4,344.00
Taxes, Duties and Licenses	20,022.00	182,319.05
Fidelity Bond & Premiums		-
Insurance Expenses		6,587.96
Bad Debts Expenses	54,778.50	465,196.66
Dep'n Exp. - Artesian Wells...	11,179.89	100,619.01
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	35,769.06
Dep'n Exp. - Office Equipment	1,158.61	10,427.49
Dep'n Exp. - IT Equipment & Software	2,477.99	20,600.65
Dep'n Exp. - Furnitures & Fixtures	1,148.31	9,865.59
Dep'n Exp. - Motor Vehicle		2,157.67
Dep'n Exp. - Other Machineries & Equipment	28,408.69	238,116.98
Other Maintenance & Operating Expenses	54,701.65	503,856.12
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>344,380.32</b>	<b>3,215,110.49</b>

FINANCIAL EXPENSES:

Interest Expenses	58,930.00	546,545.00
<b>TOTAL EXPENSES</b>	<b>753,865.12</b>	<b>7,193,868.86</b>
<b>NET INCOME (LOSS)</b>	<b>363,041.44</b>	<b>2,487,745.63</b>

Prepared by:

*A. Balatayo*  
Ariene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*J. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Income Statement**  
**As of September 30, 2016**

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,063,217.18	9,019,344.08
Fines and Penalties	30,625.57	270,780.61
Other Business Income	23,063.81	388,765.26
Interest Income	1,645.05	4,369.59
Rent Income	-	-
<b>GROSS INCOME</b>	<b>1,118,551.61</b>	<b>9,683,259.54</b>
<u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	1,806,345.00
Salaries and Wages - Casual	7,000.00	57,090.91
PERA	22,000.00	197,454.56
Representation Allowance	5,000.00	45,000.00
Transportation Allowance	5,000.00	45,000.00
Clothing Allowance	-	55,000.00
Life & Retirement Contribution	24,924.60	223,841.40
Employees Compensation Commission	1,070.00	9,570.00
Philhealth Contribution	2,300.00	20,425.00
Pag-ibig Contribution	1,100.00	9,900.00
Terminal Leave Benefits	40,922.83	207,206.44
Honoraria	20,289.55	185,323.96
Overtime & Night Pay	4,242.82	68,351.10
Cash Gift	-	-
Year-end Bonus	-	-
Other Bonuses & Allowances	16,000.00	501,705.00
Other Personnel Benefits	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>350,554.80</b>	<b>3,432,213.37</b>
<u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	3,742.00	34,583.00
Training Expenses	-	44,133.05
Office Supplies Expenses	6,065.45	56,734.35
Accountable Forms Expenses	-	-
Medical & laboratory Expenses	1,500.00	30,300.00
Gasoline, Oil & Lubricants Expenses	9,948.87	78,137.98
Other Supplies Expenses	8,391.27	472,821.18
Electricity Expenses	65,718.21	668,073.39
Postage & Deliveries	265.00	1,650.00
Telephone Expenses - Landline	3,722.30	41,742.75
Telephone Expenses - Mobile	606.50	7,022.00
Membership, Dues & Contributions to Org.	-	-
Printing and Binding	-	1,000.00
Awards & Indemnities	-	500.00
Advertising Expenses	-	7,095.00



NON-CURRENT LIABILITIES:

Loans Payable - LWUA

(68,421.00)

8,544,515.89

TOTAL LIABILITIES

(95,312.29)

9,180,707.91

DEFERRED CREDITS

Other Deferred Credits

967.68

93,618.97

EQUITY:

Retained Earnings, Beginning

4,885,146.42

NET INCOME (LOSS)

296,273.59

2,785,664.27

Prior Years Adjustment

(20,000.00)

Retained Earnings, Ending

296,273.59

7,650,810.69

Capital Stock - Government

461,839.00

TOTAL

296,273.59

8,112,649.69

TOTAL LIABILITIES AND EQUITY

201,928.98

17,386,976.57

Prepared by:

*A. Balatayo*  
Ariene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*J. Besueña*  
Jane/Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Income Statement  
As of October 31, 2016

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,014,436.47	10,033,780.55
Fines and Penalties	29,495.54	300,276.15
Other Business Income	35,108.61	423,873.87
Interest Income		4,369.59
Rent Income		-
<b>GROSS INCOME</b>	<b>1,079,040.62</b>	<b>10,762,300.16</b>
 <u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	2,007,050.00
Salaries and Wages - Casual	7,000.00	64,090.91
PERA	22,000.00	219,454.56
Representation Allowance	5,000.00	50,000.00
Transportation Allowance	5,000.00	50,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	248,766.00
Employees Compensation Commission	1,070.00	10,640.00
Philhealth Contribution	2,300.00	22,725.00
Pag-ibig Contribution	1,100.00	11,000.00
Terminal Leave Benefits		207,206.44
Honoraria	75,444.00	260,767.96
Overtime & Night Pay	5,195.31	73,546.41
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	6,000.00	507,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>355,738.91</b>	<b>3,787,952.28</b>
 <u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	2,108.00	36,691.00
Training Expenses	30,667.00	74,800.05
Office Supplies Expenses	4,141.85	60,876.20
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	31,800.00
Gasoline, Oil & Lubricants Expenses	5,917.39	84,055.37
Other Supplies Expenses	44,340.35	517,161.53
Electricity Expenses	64,685.23	732,758.62
Postage & Deliveries		1,650.00
Telephone Expenses - Landline	4,142.36	45,885.11
Telephone Expenses - Mobile	600.99	7,622.99
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses		7,095.00

Representation Expenses		69,970.25
Transportation & Delivery Expenses		2,402.44
Subscription Expenses	600.00	6,885.00
Survey Expenses		-
Rent Expenses		-
Legal Services		20,650.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	6,435.00	45,424.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment	1,350.00	3,900.00
R & M - IT Equipment & Software	4,722.68	5,322.68
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle		33,150.00
R & M - Other Machineries & Equipment	660.00	9,400.00
Donation		6,770.00
Miscellaneous Expenses		4,344.00
Taxes, Duties and Licenses	20,956.15	203,275.20
Fidelity Bond & Premiums	17,253.75	17,253.75
Insurance Expenses		6,587.96
Bad Debts Expenses	52,244.98	517,441.64
Dep'n Exp. - Artesian Wells...	11,179.89	111,798.90
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	39,743.40
Dep'n Exp. - Office Equipment	2,123.61	12,551.10
Dep'n Exp. - IT Equipment & Software	2,477.99	23,078.64
Dep'n Exp. - Furnitures & Fixtures	1,148.31	11,013.90
Dep'n Exp. - Motor Vehicle		2,157.67
Dep'n Exp. - Other Machineries & Equipment	26,878.69	264,995.67
Other Maintenance & Operating Expenses	58,448.56	562,304.68
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>368,557.12</b>	<b>3,583,667.61</b>

FINANCIAL EXPENSES:

Interest Expenses	58,471.00	605,016.00
<b>TOTAL EXPENSES</b>	<b>782,767.03</b>	<b>7,976,635.89</b>
<b>NET INCOME (LOSS)</b>	<b>296,273.59</b>	<b>2,785,664.27</b>

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of October 31, 2016**

	This Month	Year to Date
<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(6,876.67)	28,217.33
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	(6,876.67)	37,737.29
<b>CASH IN BANK</b>		
CIB - Current Account	192,101.15	1,160,845.77
CIB - Savings Account	96,890.98	3,338,722.38
Total	288,992.13	4,499,568.15
<b>RECEIVABLES</b>		
Account Receivable - Customers	8,108.48	4,837,843.44
Allowance for Doubtful Account	(52,244.98)	(3,536,408.24)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(3,375.50)	11,689.39
Other Receivable	(4,303.61)	411,504.47
Total	(51,815.61)	2,593,945.82
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(93,750.05)	890,842.53
Total	(93,750.05)	937,901.93
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>136,549.80</b>	<b>8,103,092.98</b>
 <b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,201,782.80	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,078,890.20
		5,122,892.60
 <b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,226,752.30
		1,008,442.96
 <b>Office Equipment , Furnitures &amp; Fixtures</b>		
Office Equipment	214,372.16	
Less: Accum. Dep'n. - OE	2,123.61	163,501.22
		50,870.94

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	203,789.42	71,983.81
			<hr/>
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	324,239.33	143,897.01
			<hr/>
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,395,542.01	
Less: Accum. Dep'n. - OM & E	26,878.69	2,327,917.17	2,067,624.84
			<hr/>
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,051,774.12	-
			<hr/>
Other Property, Plant & Equipment			-
Construction in Progress	108,162.01		363,341.28
			<hr/>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>60,379.18</b>		<b>8,954,962.39</b>
			<hr/>
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		328,921.20
			<hr/>
Total	5,000.00		328,921.20
			<hr/>
<b>TOTAL ASSETS</b>	<b>201,928.98</b>		<b>17,386,976.57</b>
			<hr/> <hr/>
<b>LIABILITIES</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Payable Account			
Account Payable - Suppliers	(4,031.48)		59,667.38
Interest Payable			-
Due to Officers & Employees			9,876.94
Total	(4,031.48)		69,544.32
			<hr/>
Inter - Agency Payables			
Due to GSIS	(7,095.45)		293,043.69
Due to Pag-ibig	(300.00)		14,605.52
Due to Philhealth			6,799.84
Due to BIR	(4,363.86)		78,399.65
Due to Other GOCC's	(11,100.50)		64,842.29
Due to Other NGA's			106,976.70
Total	(22,859.81)		564,667.69
			<hr/>
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
			<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(26,891.29)</b>		<b>636,192.02</b>
			<hr/> <hr/>



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended October 31, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	32,832.00	387,944.00
Business income	1,036,791.21	10,250,382.36
Permits and licenses		-
Receipts of Interests from Deposit	-	4,209.66
Other income		-
Receivables	10,783.60	100,495.33
Other receipts	14,607.50	145,365.26
<b>Total cash inflows</b>	<b>1,095,014.31</b>	<b>10,888,396.61</b>
Cash outflows		
Personal services	244,176.83	2,461,296.74
Maintenance and other operating expenses	192,888.87	1,818,482.51
Interest expense		-
Purchase of inventories	16,715.82	43,330.97
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	9,415.89	1,134,271.51
Other disbursements	217,809.44	2,019,660.24
<b>Total cash outflows</b>	<b>681,006.85</b>	<b>7,477,041.97</b>
<b>Net cash from operating activities</b>	<b>414,007.46</b>	<b>3,411,354.64</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	25,320.18
Purchase/Acquisition of property, plant and equipment	-	99,032.27
Grant of loans	-	-
<b>Total cash outflows</b>	<b>5,000.00</b>	<b>124,352.45</b>
<b>Net cash from investing activities</b>	<b>(5,000.00)</b>	<b>(124,352.45)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	68,421.00	663,924.00
Retirement/Redemption of debt securities		
Financial expenses	58,471.00	605,016.00
<i>Net cash from financing activities</i>	<b>(126,892.00)</b>	<b>(1,268,940.00)</b>
<b>Net increase in cash and cash equivalents</b>	282,115.46	2,018,062.19
<b>Cash and cash equivalents at beginning of period</b>	<b>4,255,189.98</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>4,537,305.44</b>	<b>4,537,305.44</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	28,217.33
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,160,845.77
Cash in Bank-LCSA	3,338,722.38
	<u>4,537,305.44</u>

Prepared by:

*Arlene Mae B. Bajatayo*  
Arlene Mae B. Bajatayo  
Designated Bookkeeper

Noted by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement  
For the Period Ended October 31, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	32,832.00	387,944.00
Business income	1,036,791.21	10,250,382.36
Permits and licenses		-
Receipts of Interests from Deposit	-	4,209.66
Other income		-
Receivables	10,783.60	100,495.33
Other receipts	14,607.50	145,365.26
Total cash inflows	<b>1,095,014.31</b>	<b>10,888,396.61</b>
Cash outflows		
Personal services	244,176.83	2,461,296.74
Maintenance and other operating expenses	192,888.87	1,818,482.51
Interest expense		-
Purchase of inventories	16,715.82	43,330.97
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	9,415.89	1,134,271.51
Other disbursements	217,809.44	2,019,660.24
Total cash outflows	681,006.85	7,477,041.97
Net cash from operating activities	<b>414,007.46</b>	<b>3,411,354.64</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
Total cash inflows	-	-
Cash outflows:		
Investments	5,000.00	25,320.18
Purchase/Acquisition of property, plant and equipment	-	99,032.27
Grant of loans	-	-
Total cash outflows	5,000.00	124,352.45
Net cash from investing activities	<b>(5,000.00)</b>	<b>(124,352.45)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
Total cash inflows	-	-



NON-CURRENT LIABILITIES:

Loans Payable - LWUA (68,421.00) 8,544,515.89

TOTAL LIABILITIES (95,312.29) 9,180,707.91

DEFERRED CREDITS

Other Deferred Credits 967.68 93,618.97

EQUITY :

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 296,273.59 2,785,664.27

Prior Years Adjustment (20,000.00)

Retained Earnings, Ending 296,273.59 7,650,810.69

Capital Stock - Government 461,839.00

TOTAL 296,273.59 8,112,649.69

TOTAL LIABILITIES AND EQUITY 201,928.98 17,386,976.57

Prepared by:

*Abbalatayo*  
Ariene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*J. Besueña*  
Jane Beth B. Besueña  
General Manager

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n. - F & F	1,148.31	203,789.42	71,983.81
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n. - ITE & S	2,477.99	324,239.33	143,897.01
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,395,542.01	
Less: Accum. Dep'n. - OM & E	26,878.69	2,327,917.17	2,067,624.84
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n. - MV		1,051,774.12	-
Other Property, Plant & Equipment			-
Construction in Progress	108,162.01		363,341.28
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>60,379.18</b>		<b>8,954,962.39</b>
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		328,921.20
<b>Total</b>	<b>5,000.00</b>		<b>328,921.20</b>
<b>TOTAL ASSETS</b>	<b>201,928.98</b>		<b>17,386,976.57</b>

**LIABILITIES**

**CURRENT LIABILITIES**

Payable Account			
Account Payable - Suppliers	(4,031.48)		59,667.38
Interest Payable			-
Due to Officers & Employees			9,876.94
<b>Total</b>	<b>(4,031.48)</b>		<b>69,544.32</b>
<b>Inter - Agency Payables</b>			
Due to GSIS	(7,095.45)		293,043.69
Due to Pag-ibig	(300.00)		14,605.52
Due to Philhealth			6,799.84
Due to BIR	(4,363.86)		78,399.65
Due to Other GOCC's	(11,100.50)		64,842.29
Due to Other NGA's			106,976.70
<b>Total</b>	<b>(22,859.81)</b>		<b>564,667.69</b>
<b>Other Liability Accounts</b>			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>	<b>-</b>		<b>1,980.01</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>(26,891.29)</b>		<b>636,192.02</b>



**MANAPLA WATER DISTRICT**  
**Balance Sheet Statement**  
**As of October 31, 2016**

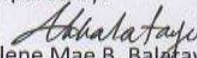
	This Month	Year to Date
<u><b>ASSETS</b></u>		
<u><b>CURRENT ASSETS</b></u>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	(6,876.67)	28,217.33
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	(6,876.67)	37,737.29
<b>CASH IN BANK</b>		
CIB - Current Account	192,101.15	1,160,845.77
CIB - Savings Account	96,890.98	3,338,722.38
Total	288,992.13	4,499,568.15
<b>RECEIVABLES</b>		
Account Receivable - Customers	8,108.48	4,837,843.44
Allowance for Doubtful Account	(52,244.98)	(3,536,408.24)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	(3,375.50)	11,689.39
Other Receivable	(4,303.61)	411,504.47
Total	(51,815.61)	2,593,945.82
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	(93,750.05)	890,842.53
Total	(93,750.05)	937,901.93
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>136,549.80</b>	<b>8,103,092.98</b>
 <u><b>PROPERTY, PLANT AND EQUIPMENT</b></u>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec., Power/Artesian wells...	7,201,782.80	
Less: Accum. Dep'n. - Artesian...	11,179.89	5,122,892.60
	2,078,890.20	
 <b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,008,442.96
	1,226,752.30	
 <b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	214,372.16	
Less: Accum. Dep'n. - OE	2,123.61	50,870.94
	163,501.22	

Representation Expenses		69,970.25
Transportation & Delivery Expenses		2,402.44
Subscription Expenses	600.00	6,885.00
Survey Expenses		-
Rent Expenses		-
Legal Services		20,650.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	6,435.00	45,424.86
R & M - Bldgs. & Other Structures		1,350.00
R & M - Office Equipment	1,350.00	3,900.00
R & M - IT Equipment & Software	4,722.68	5,322.68
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle		33,150.00
R & M - Other Machineries & Equipment	660.00	9,400.00
Donation		6,770.00
Miscellaneous Expenses		4,344.00
Taxes, Duties and Licenses	20,956.15	203,275.20
Fidelity Bond & Premiums	17,253.75	17,253.75
Insurance Expenses		6,587.96
Bad Debts Expenses	52,244.98	517,441.64
Dep'n Exp. - Artesian Wells...	11,179.89	111,798.90
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	39,743.40
Dep'n Exp. - Office Equipment	2,123.61	12,551.10
Dep'n Exp. - IT Equipment & Software	2,477.99	23,078.64
Dep'n Exp. - Furnitures & Fixtures	1,148.31	11,013.90
Dep'n Exp. - Motor Vehicle		2,157.67
Dep'n Exp. - Other Machineries & Equipment	26,878.69	264,995.67
Other Maintenance & Operating Expenses	58,448.56	562,304.68
Salaries and Wages - Contractual		-
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>368,557.12</b>	<b>3,583,667.61</b>

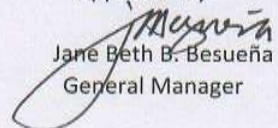
FINANCIAL EXPENSES:

Interest Expenses	58,471.00	605,016.00
<b>TOTAL EXPENSES</b>	<b>782,767.03</b>	<b>7,976,635.89</b>
<b>NET INCOME (LOSS)</b>	<b>296,273.59</b>	<b>2,785,664.27</b>

Prepared by:

  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Income Statement  
As of October 31, 2016

<u>INCOME:</u>	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,014,436.47	10,033,780.55
Fines and Penalties	29,495.54	300,276.15
Other Business Income	35,108.61	423,873.87
Interest Income		4,369.59
Rent Income		-
<b>GROSS INCOME</b>	<b>1,079,040.62</b>	<b>10,762,300.16</b>
 <u>PERSONAL SERVICES:</u>		
Salaries and Wages - Regular	200,705.00	2,007,050.00
Salaries and Wages - Casual	7,000.00	64,090.91
PERA	22,000.00	219,454.56
Representation Allowance	5,000.00	50,000.00
Transportation Allowance	5,000.00	50,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	248,766.00
Employees Compensation Commission	1,070.00	10,640.00
Philhealth Contribution	2,300.00	22,725.00
Pag-ibig Contribution	1,100.00	11,000.00
Terminal Leave Benefits		207,206.44
Honoraria	75,444.00	260,767.96
Overtime & Night Pay	5,195.31	73,546.41
Cash Gift		-
Year-end Bonus		-
Other Bonuses & Allowances	6,000.00	507,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>355,738.91</b>	<b>3,787,952.28</b>
 <u>MAINTENANCE &amp; OTHER OPERATING EXPENSES:</u>		
Traveling Expenses - Local	2,108.00	36,691.00
Training Expenses	30,667.00	74,800.05
Office Supplies Expenses	4,141.85	60,876.20
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	31,800.00
Gasoline, Oil & Lubricants Expenses	5,917.39	84,055.37
Other Supplies Expenses	44,340.35	517,161.53
Electricity Expenses	64,685.23	732,758.62
Postage & Deliveries		1,650.00
Telephone Expenses - Landline	4,142.36	45,885.11
Telephone Expenses - Mobile	600.99	7,622.99
Membership, Dues & Contributions to Org.		-
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses		7,095.00



MANAPLA WATER DISTRICT  
Income Statement  
As of November 30, 2016

INCOME:

	<u>This Month</u>	<u>Year to Date</u>
Income from Waterworks System	1,050,318.66	11,084,099.21
Fines and Penalties	32,502.92	332,779.07
Other Business Income	34,911.68	458,785.55
Interest Income		4,369.59
Rent Income		-
<b>GROSS INCOME</b>	<b>1,117,733.26</b>	<b>11,880,033.42</b>

PERSONAL SERVICES:

Salaries and Wages - Regular	200,705.00	2,207,755.00
Salaries and Wages - Casual	7,000.00	71,090.91
PERA	22,636.37	242,090.93
Representation Allowance	5,000.00	55,000.00
Transportation Allowance	5,000.00	55,000.00
Clothing Allowance		55,000.00
Life & Retirement Contribution	24,924.60	273,690.60
Employees Compensation Commission	1,070.00	11,710.00
Philhealth Contribution	2,300.00	25,025.00
Pag-ibig Contribution	1,100.00	12,100.00
Terminal Leave Benefits		207,206.44
Honoraria	15,940.80	276,708.76
Overtime & Night Pay	7,297.10	80,843.51
Cash Gift	55,000.00	55,000.00
Year-end Bonus	207,705.00	207,705.00
Other Bonuses & Allowances	6,000.00	513,705.00
Other Personnel Benefits		-
<b>TOTAL PERSONAL SERVICES</b>	<b>561,678.87</b>	<b>4,349,631.15</b>

MAINTENANCE & OTHER OPERATING EXPENSES:

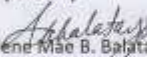
Traveling Expenses - Local	4,994.00	41,685.00
Training Expenses	18,872.00	93,672.05
Office Supplies Expenses	6,664.75	67,540.95
Accountable Forms Expenses		-
Medical & laboratory Expenses	1,500.00	33,300.00
Gasoline, Oil & Lubricants Expenses	9,209.64	93,265.01
Other Supplies Expenses	36,147.98	553,309.51
Electricity Expenses	57,781.69	790,540.31
Postage & Deliveries	560.00	2,210.00
Telephone Expenses - Landline	3,655.23	49,540.34
Telephone Expenses - Mobile	1,706.97	9,329.96
Membership, Dues & Contributions to Org.		-
Printing and Binding	2,720.00	3,720.00
Awards & Indemnities		500.00
Advertising Expenses	4,020.00	11,115.00

Representation Expenses	4,810.69	74,780.94
Transportation & Delivery Expenses		2,402.44
Subscription Expenses	300.00	7,185.00
Survey Expenses		-
Rent Expenses		-
Legal Services	300.00	20,950.00
Auditing Services		-
General Services		-
Other Professional Services		-
R & M - Artesian Wells...	5,155.00	50,579.86
R & M - Bldgs. & Other Structures	253.00	1,603.00
R & M - Office Equipment	295.00	4,195.00
R & M - IT Equipment & Software	900.00	6,222.68
R & M - Furnitures & Fixtures		-
R & M - Motor Vehicle	6,812.00	39,762.00
R & M - Other Machineries & Equipment	595.00	9,995.00
Donation	500.00	7,270.00
Miscellaneous Expenses	880.00	5,224.00
Taxes, Duties and Licenses	50,491.95	253,767.15
Fidelity Bond & Premiums		17,253.75
Insurance Expenses		6,587.96
Bad Debts Expenses	54,097.26	571,538.90
Dep'n Exp. - Artesian Wells...	11,179.89	122,978.79
Dep'n Exp. - Bldgs. & Other Structures	3,974.34	43,717.74
Dep'n Exp. - Office Equipment	2,123.81	14,674.71
Dep'n Exp. - IT Equipment & Software	2,477.99	25,556.63
Dep'n Exp. - Furnitures & Fixtures	1,148.31	12,162.21
Dep'n Exp. - Motor Vehicle		2,157.67
Dep'n Exp. - Other Machineries & Equipment	28,878.69	291,874.36
Other Maintenance & Operating Expenses	57,284.84	619,589.52
Salaries and Wages - Contractual	2,450.00	2,450.00
<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b>	<b>380,539.83</b>	<b>3,964,207.44</b>

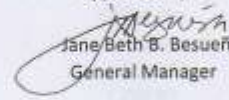
FINANCIAL EXPENSES:

Interest Expenses	58,009.00	663,025.00
<b>TOTAL EXPENSES</b>	<b>1,000,227.70</b>	<b>8,976,863.59</b>
<b>NET INCOME (LOSS)</b>	<b>117,505.56</b>	<b>2,903,169.83</b>

Prepared by:

  
Ariene Mao B. Balatayo  
Designated Bookkeeper

Approved by:

  
Jane Beth B. Besueña  
General Manager



MANAPLA WATER DISTRICT  
Balance Sheet Statement  
As of November 30, 2016

	This Month	Year to Date
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
<b>CASH ON HAND</b>		
Cash Collecting Officers	2,608.59	30,825.92
Petty Cash Fund		7,000.00
Payroll Fund		2,519.96
Total	2,608.59	40,345.88
<b>CASH IN BANK</b>		
CIB - Current Account	19,765.69	1,180,611.46
CIB - Savings Account	65,589.61	3,404,291.99
Total	85,335.30	4,584,903.45
<b>RECEIVABLES</b>		
Account Receivable - Customers	75,806.75	4,913,450.19
Allowance for Doubtful Account	(54,097.26)	(3,590,505.50)
Receivable-Disallowances/Charges		869,316.76
Adv. To Officers and Employees	4,015.00	15,704.39
Other Receivable	(7,190.46)	404,314.01
Total	18,334.03	2,612,279.85
<b>INVENTORIES</b>		
Office Supplies Inventory		9,500.00
Accountable Forms Inventory		37,559.40
Other Supplies Inventory	32,718.30	923,560.83
Total	32,718.30	970,620.23
<b>PREPAYMENTS</b>		
Deferred Charges		27,939.79
<b>OTHER CURRENT ASSETS</b>		
Guaranty Deposits		6,000.00
<b>TOTAL CURRENT ASSETS</b>	<b>138,996.22</b>	<b>8,242,089.20</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land &amp; Land Improvements</b>		
Land		125,908.95
Elec. Power/Artesian wells...	7,201,782.80	
Less: Accum. Dep'n. - Artesian...	11,179.89	2,090,070.09
		5,111,712.71
<b>Buildings &amp; Structures</b>		
Buildings & Other Structures	2,235,195.26	
Less: Accum. Dep'n. - OS	3,974.34	1,230,726.64
		1,004,468.62
<b>Office Equipment, Furnitures &amp; Fixtures</b>		
Office Equipment	4,770.00	219,142.16
Less: Accum. Dep'n. - OE	2,123.61	165,624.83
		53,517.33



Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n - F & F	1,148.31	204,937.73	70,835.50
IT Equipment & Software		488,136.34	
Less: Accum. Dep'n - ITE & S	2,477.99	326,717.32	141,419.02
<b>Machinery and Equipment</b>			
Other Machinery and Equipment		4,395,542.01	
Less: Accum. Dep'n - OM & E	26,878.69	2,354,795.86	2,040,746.15
<b>Transportation Equipment</b>			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n - MV		1,051,774.12	-
Other Property, Plant & Equipment			
Construction in Progress			363,341.28
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>(43,012.83)</b>		<b>8,911,949.56</b>
<b>OTHER ASSETS</b>			
Sinking Fund	5,000.00		333,921.20
<b>Total</b>	<b>5,000.00</b>		<b>333,921.20</b>
<b>TOTAL ASSETS</b>	<b>100,983.39</b>		<b>17,487,959.96</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>Payable Account</b>			
Account Payable - Suppliers	58,087.25		117,754.63
Interest Payable			-
Due to Officers & Employees			9,876.94
<b>Total</b>	<b>58,087.25</b>		<b>127,631.57</b>
<b>Inter - Agency Payables</b>			
Due to GSIS	(27,176.35)		265,867.34
Due to Pag-Ibig			14,605.52
Due to Philhealth			6,799.84
Due to BIR	(1,019.23)		77,380.42
Due to Other GOCC's	153,692.32		218,534.61
Due to Other NGA's			106,976.70
<b>Total</b>	<b>125,496.74</b>		<b>690,164.43</b>
<b>Other Liability Accounts</b>			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
<b>Total</b>			<b>1,980.01</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>183,583.99</b>		<b>619,776.01</b>

**NON-CURRENT LIABILITIES:**

Loans Payable - LWUA (68,883.00) 8,475,632.89

**TOTAL LIABILITIES** 114,700.99 9,295,408.90

**DEFERRED CREDITS**

Other Deferred Credits 92,742.59

**EQUITY:**

Retained Earnings, Beginning 4,885,146.42

NET INCOME (LOSS) 117,505.56 2,903,169.83

Prior Years Adjustment (130,346.78) (150,346.78)

Retained Earnings, Ending (12,841.22) 7,637,969.47

Capital Stock - Government 461,839.00

**TOTAL** (12,841.22) 8,099,608.47

**TOTAL LIABILITIES AND EQUITY** 100,983.39 17,487,959.96

Prepared by:

*Arlene Mae B. Balatayo*  
Arlene Mae B. Balatayo  
Designated Bookkeeper

Approved by:

*Jane Beth B. Besueña*  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
B Gallo St., Manapla, Negros Occidental

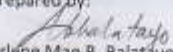
Detailed Cash Flow Statement  
For the Period Ended November 30, 2016

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	31,522.00	419,466.00
Business income	1,006,338.45	11,256,720.81
Permits and licenses		
Receipts of Interests from Deposit	-	4,209.66
Other income		
Receivables	20,324.55	120,819.88
Other receipts	14,993.20	160,358.46
<b>Total cash inflows</b>	<b>1,073,178.20</b>	<b>11,961,574.81</b>
Cash outflows:		
Personal services	433,674.27	2,894,971.01
Maintenance and other operating expenses	177,036.95	1,995,519.46
Interest expense		
Purchase of inventories	-	43,330.97
Prepayments, deposits and deferred charges		
Other assets		
Payables	5,700.39	1,139,971.90
Other disbursements	232,416.24	2,252,076.48
<b>Total cash outflows</b>	<b>848,827.85</b>	<b>8,325,869.82</b>
<b>Net cash from operating activities</b>	<b>224,350.35</b>	<b>3,635,704.99</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	5,000.00	30,320.18
Purchase/Acquisition of property, plant and equipment	4,514.46	103,546.73
Grant of loans	-	-
<b>Total cash outflows</b>	<b>9,514.46</b>	<b>133,866.91</b>
<b>Net cash from investing activities</b>	<b>(9,514.46)</b>	<b>(133,866.91)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	68,883.00	732,807.00
Retirement/Redemption of debt securities		
Financial expenses	58,009.00	663,025.00
<b>Net cash from financing activities</b>	<b>(126,892.00)</b>	<b>(1,395,832.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>87,943.89</b>	<b>2,106,006.08</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>4,537,305.44</b>	<b>2,519,243.25</b>
<b>Cash and cash equivalents at end of period</b>	<b>4,625,249.33</b>	<b>4,625,249.33</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	30,825.92
Petty Cash Fund	7,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,180,611.46
Cash in Bank-LCSA	3,404,291.99
	<u>4,625,249.33</u>

Prepared by:  
  
 Arlene Mae B. Balagayo  
 Designated Bookkeeper

Noted by:  
  
 Jane Beth B. Besueña  
 General Manager