

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

	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
Account Receivable - Customers	27,833.19		4,764,826.29
Allowance for Doubtful Account	(51,594.04)		(3,070,560.64)
Receivable-Disallowances/Charges	0.0		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
INVENTORIES		,	
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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	315,239.47		6,655,588.41
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum, Dep'n OS	3,974.34	1,190,983.24	1,044,212.02
Office Equipment , Furnitures & Fixtures			
Office Equipment		175,772.16	
Less: Accum, Dep'n OE	1,158.61	152,108.73	23,663.43

Furniture and Fixtures		266,389.23	70 700 00
Less: Accum. Dep'n F & F	913.71	193,689.23	72,700.00
IT Equipment & Software		439,786.34	
Less: Accum. Dep'n ITE & S	1,627.36	302,788.05	136,998.29
Loss. ALCOH. Dept 112 a d	1,021.00	552,755.55	
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n MV	633,39	1,050,249.84	1,524.28
Other Property, Plant & Equipment	0 700 00		400 000 04
Construction in Progress	6,798.86		138,266.31
TOTAL PROPERTY, PLANT & EQUIPMENT	(39,775.90)		8,956,830.73
OTHER ASSETS			
Sinking Fund			303,441.09
Total		1	303,441.09
TOTAL ASSETS	275,463.57		15,915,860.23
LIABILITIES			
CURRENT LIABILITIES			
Payable Account Account Payable - Suppliers	18,143.14		310,679.06
Interest Payable - Suppliers	10, 140. 14		0.10,070.00
Due to Officers & Employees			9,876.94
Total	18,143.14		320,556.00
Inter - Agency Payables	(4.004.40)		407,128.10
Due to GSIS	(1,361.12)		9,826.44
Due to Pag-Ibig	(1,200.00)		7,774.84
Due to Philhealth	(2,975.00)		83,602.06
Due to BIR	8,015.81		81,246.34
Due to Other GOCC's	(7,660.72)		106,976.70
Due to Other NGA's	(5,181.03)		696,554.48
Total	(5,181.03)		080,334.46
Other Liability Accounts			Agus allegates provide
Other Payable			(1,019.99)
Guaranty Deposits Payable		2	
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
TOTAL CURRENT LIABILITIES	12,962.11		1,019,090.49

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:

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Arlene Mae B. Bolatayo

Designated Bookkeeper

Approved by:



## 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		the stronger
Rent Income		
GROSS INCOME	1,054,675.14	1,054,675.14
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
TOTAL PERSONAL SERVICES	346,417.38	346,417.38
MAINTENANCE & OTHER ODERATING EVDENCES.		*
MAINTENANCE & OTHER OPERATING EXPENSES:  Traveling Expenses - Local	2,225.00	2,225.00
Training Expenses	2,225.00	2,220,00
The state of the s	24 052 05	21,053.95
Office Supplies Expenses	21,053.95	21,000.00
Accountable Forms Expenses		
Medical & laboratory Expenses	0 452 27	0.452.27
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	4 504 70	4 504 70
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	2,815.00	2,815.00
R & M - Bidgs. & Other Structures		
R & M - Office Equipment		
R & M - IT Equipment & Software		-
R & M - Furnitures & Fixtures		7000
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 Blugs. & 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 ExpOther Machineries&Equipment	27,087.46	27,087.46
Other Maintenance & Operating Expenses	55,116,97	55,116.97
Salaries and Wages - Contractual		-
TOTAL OPERATING & MAINTENANCE EXPENSES	324,697.19	324,697.19
	THE RESERVE AND ADDRESS OF THE PARTY OF THE	CONTRACTOR AND ADDRESS OF THE PARTY.

### FINANCIAL EXPENSES:

Interest Expenses

62,492.00 62,492.00

TOTAL EXPENSES

733,606.57 733,606.57

NET INCOME (LOSS)

321,068.57 321,068.57

Prepared by:

Arlene Mae B. Bajatayo Designated Bookkeeper Approved by:



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

	This Month	Year to Date
Cash flow from operating activities		
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	11,200.10	11,200,10
Refund of Excess Payments	4,823.53	4,823.53
Other Receipts	6,260.00	6,260.00
Total cash inflows	1,052,897.56	1,052,897.56
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	4	
Total cash outflows	754,488.88	754,488.88
Net cash from operating activities	298,408.68	298,408.68
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and Dividends		
Total cash inflows		
1500 3001 00500		
Cash outflows:		
Investments		
Purchase/Acquisition of property, plant & eqpt.		
Grant of Loans		
Total cash outflows		
Net cash from investing activities		
Cash flow from financing activities		
Cash inflows:		
Acquisition of Loan		
		,
Proceeds from Borrowings Total cash inflows		
Total visit lillions		

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

Prepared by:

Affeliala Mily

Ariene 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
Cash flow from operating activities		
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		11,200.10
Refund of Excess Payments	4,823.53	4,823.53
Other Receipts	6,260.00	6,260.00
Total cash inflows	1,052,897.56	1,052,897.56
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	1.09,536.70	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		
Total cash outflows	754,488.88	754,488.88
Net cash from operating activities	298,408.68	298,408.68
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		100
Interest and Dividends		
Total cash inflows	7.	
Cash outflows:		
Investments		-
Purchase/Acquisition of property, plant & eqpt.		
Grant of Loans		
Total cash outflows		
Net cash from investing activities		(E)
Cash flow from financing activities		
Cash inflows:		
Acquisition of Loan		
Proceeds from Borrowings		2
Total cash inflows		-

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

Prepared by:

Aniene Mae B. Balatayo
Designated Bookkeeper

Noted by: Jene Beth B. Besueña General Manager



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

	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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)		2,874,475.68
INVENTORIES			
Office Supplies Inventory	(2,150.00)	36	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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS		_	
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	184,889.39		6,840,477.80
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
Land			125,908.95
Elec.,Power/Artesian wells		7,196,495.85	
Less: Accum. Dep'n, - Artesian	11,179.89	1,989,451.08	5,207,044.77
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum, Dep'n OS	3,974.34	1,194,957.58	1,040,237.68
Office Equipment , Furnitures & Fixtures			
Office Equipment		175,772.16	
Less: Accum. Dep'n OE	1,158.61	153,267.34	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
IT Equipment & Software	28,350.00	468,136.34	
Less: Accum. Dep'n ITE & S	1,627.36	304,415.41	163,720.93
Machinery and Equipment			
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
Transportation Equipment			
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
TOTAL PROPERTY, PLANT & EQUIPMENT	29,111.40		8,985,942.13
OTHER ASSETS			
Sinking Fund	5,000.00		308,441.09
Total	5,000.00	1	308,441.09
TOTAL ASSETS	219,000.79		16,134,861.02
LIABILITIES			
CURRENT LIABILITIES			
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
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
Other Liability Accounts			Ware to see
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
Total	-		1,980.01
	102122222		
TOTAL CURRENT LIABILITIES	49,683.51		1,068,774.00

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:

Allene 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	3,002.03	0,130.42
Salaries & Wages-Contractual		
Due to Other GOCC's	7,696.43	12,696.43
Payroll Fund	7,050.45	1,260.00
Other Receipts		1,200.00
TOTAL RECEIPTS	1,028,289.61	2,081,187.17
DISBURSEMENTS	110201200101	2,001,107.17
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	
Terminal Leave Benefits	16,425.63	30,736.89
Overtime & Night Pay	600.00	23,563.95
Other Bonuses & Allowances	600.00	1,287.23
Maintenance and Operating Expenses		
Office Supplies Expenses	3 115 60	22 002 22
Traveling Expenses-Local	2,115.60	22,093.22
Miscellaneous Expenses	4,057.00	6,282.00
Printing & Binding	1,245.00	1,475.00
Training Expenses	7 000 00	
Transportation & Delivery Exp	7,000.00	7,000.00
Telephone Expenses-Landline	900.00	900.00
Telephone Expenses-Mobile	3,951.88	8,256.66
Membership, dues & Contributions	715.51	1,570.01
Electricity Expenses	75 500 00	******
Legal Services	76,592.23	151,119.11
Subscription Expenses	50.00	50.00
Survey Expenses	690.00	1,815.00
Medical & Laboratory Expenses	200000	
Postage & deliveries	2,100.00	2,100.00
R & M - Motor Vehicles	370.00	370.00
	14,681.87	15,531.87
R & M - Artesian Wells	2,985.00	5,800.00
Interest Expense		12/12/17/20 (19/20)
Payables	26,934.44	205,858.99
Remittance of Taxes withheld to BIR	01.500,66	58,168.33
Remittance to GSIS, PAG-IBIG & Philhealth	The way by	10001001000
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
TOTAL DISBURSEMENTS	817,049.25	1,698,430.13
NET RECEIPTS(DISBURSEMENTS)	211,240.36	382,757.04
Add/(Deduct): Adjustments		
CASH BALANCE, BEGINNING	2,690,759.93	2,519,243.25
CASH BALANCE, ENDING	2,902,000.29	2,902,000.29
	2	

#### 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
	2,902,000.29

Prepared by:

Albala a for Ariene Mae B. Balatayo
Designated Bookkeeper

Noted by:



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

#### Detailed Cash Flow Statement For the Period Ended February 29, 2015

	This Month	Year to Date
Cash flow from operating activites		
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
Total cash inflows	1,028,289.61	2,081,187.17
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
Total cash outflows	642,476.86	1,396,965.74
Net cash from operating activities	385,812.75	684,221.43
Cash flow from investing activities		
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	5,000.00
Purchase/Acquisition of property, plant and equipment	42,680.39	42,680.39
Grant of loans		
Total cash outflows	47,680.39	47,680.39
Net cash from investing activities	(47,680.39)	(47,680.39)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		

Cash outflows:		
Loan amortization	64,836.00	129,236.00
Retirement/Redemption of debt securities		
Financial expenses	62,056,00	124,548.00
Net cash from financing activities	(126,892.00)	(253,784.00
Net increase in cash and cash equivalents	211,240.36	382,757.04
Cash and cash equivalents at beginning of period	2,690,759.93	2,519,243.25
Cash and cash equivalents at end of period	2,902,000.29	2,902,000.29
Breakdown of Cash & Cash Equivalents:		
Cash Collecting Officers		F0 043 24
Petty Cash Fund		58,843.21
Payroll Fund		7,000.00
Cash in Bank-LCCA		2,519.95
		1,012,454.89
Cash in Bank-LCSA	_	1,821,182.24
		2,902,000.29

Prepared by:

Allene Mae B. Bajatayo
Designated Bookkeeper

Noted by:



# MANAPLA WATER DISTRICT Income Statement As of February 29, 2016

INCOME:	This Month	Year to Date
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	B700033377	*
Rent Income		
GROSS INCOME	1,001,566.20	2,056,241.34
PERSONAL SERVICES:		
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	0,000,00	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
	11,835.22	23,578.69
Overtime & Night Pay Cash Gift	11,000.22	23,510.00
Year-end Bonus		
Other Bonuses & Allowances		
Other Personnel Benefits	242 207 40	688,714.48
TOTAL PERSONAL SERVICES	342,297.10	000,714.40
MAINTENANCE & OTHER OPERATING EXPENSES:		*
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	100000000000000000000000000000000000000	
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 Machineries & Equipment	nation reads	V-45/25/5/
Donation		
Miscellaneous Expenses	1,245.00	1,475.00
Taxes, Duties and Licenses	19,473.43	39,439.11
Fidelity Bond & Premiums	THE STATE OF	
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	1,627.36	3,254.72
Dep'n Exp Furnitures & Fixtures	913.71	1,827.42
Dep'n Exp Motor Vehicle		633.39
Dep'n ExpOther Machineries&Equipment	26,168.69	53,256.15
Other Maintenance & Operating Expenses	60,004.10	115,121.07
Salaries and Wages - Contractual		
TOTAL OPERATING & MAINTENANCE EXPENSES	342,524.06	667,221.25
FINANCIAL EXPENSES:		
Interest Expenses	62,056.00	124,548.00
TOTAL EXPENSES	746,877.16	1,480,483.73
NET INCOME (LOSS)	254,689.04	575,757.61
Abbalataur	eviewed by:	
Affene Mae B. Balatayo	ne Beth B. Besueña	
Designated Bookkeeper Ge	eneral Manager	



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

	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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
INVENTORIES		_	
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
PREPAYMENTS		-	
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits		_	6,000.00
TOTAL CURRENT ASSETS	223,203.33	_	7,063,681.13
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			105 000 05
Land		7 405 405 05	125,908.95
Elec. Power/Artesian wells	44 470 00	7,196,495.85	5 405 004 00
Less: Accum. Dep'n Artesian	11,179.89	2,000,630.97	5,195,864.88
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,198,931.92	1,036,263.34
Office Equipment , Furnitures & Fixtures			*
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 Environment & Coffeen		468,136.34	
IT Equipment & Software Less: Accum. Dep'n, - ITE & S	2,477.99	306,893.40	161,242.94
Machinery and Equipment			
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
Transportation Equipment			
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
TOTAL PROPERTY, PLANT & EQUIPMENT	(45,414.57)		8,940,527.56
OTHER ASSETS			
Sinking Fund	5,154.71		313,595.80
Total	5,154.71	, =	313,595.80
TOTAL ASSETS	182,943.47	_	16,317,804.49
LIABILITIES			
CURRENT LIABILITIES			
Payable Account			
Account Payable - Suppliers	103,045.63		476,490.70
Interest Payable			
Due to Officers & Employees			9,876.94
Total	103,045.63	- 1	486,367.64
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
Total	14,802.01		698,273.99
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
TOTAL CURRENT LIABILITIES	117,847.64		1,186,621.64

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:

Afficial of a factorial of the second of the

Approved by:



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

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

	This Month	Year to Date
Cash flow from operating activities		
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	1.000/10.000	
Receivables	12,417.00	37,728.08
Other receipts	23,509.93	45,622.78
Total cash inflows	997,554.54	3,078,741.71
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
Total cash outflows	635,276.38	2,032,242.12
Net cash from operating activities	362,278.16	1,046,499.59
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows	-	
Cash outflows:		
Investments	5,154.71	10,154.71
Purchase/Acquisition of property, plant and equipment		42,680.39
Grant of loans	4	-
Total cash outflows	5,154.71	52,835.10
Net cash from investing activities	(5,154.71)	(52,835.10)
Cash flow from financing activites		
Cash inflows:		14
Acquisition of loan	- 2	
Total cash inflows		

RE 272 00	404 500 00
00,272.00	194,508.00
04 000 00	
	186,168.00
(126,892.00)	(380,676.00)
230,231.45	612,988.49
2,902,000.29	2,519,243.25
3,132,231.74	3,132,231.74
	21,317.49
	7,000.00
	2,519.96
	745,286.50
	2,356,107.79
	3,132,231.74
	2,902,000.29

Prepared by:

Ariene 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

	This Month	Year to Date
Cash flow from operating activites		
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
Total cash inflows	997,554.54	3,078,741.71
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	188,780.83	521,514.56
Total cash outflows	635,276.38	2,032,242.12
Net cash from operating activities	362,278.16	1,046,499.59
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments	*	
Proceeds from matured investment		
Interest and dividends	*	
Total cash inflows		
Cash outflows:		
Investments	5,154.71	10,154.71
Purchase/Acquisition of property, plant and equipment		42,680.39
Grant of loans		
Total cash outflows	5,154.71	52,835.10
Net cash from investing activities	(5,154.71)	(52,835.10)
Cash flow from financing activities		5
Cash inflows:		
Acquisition of toan	*	
Total cash inflows	*	- 2 -

Cash outflows:		
Loan amortization	65,272.00	194,508.00
Retirement/Redemption of debt securities	A PROPERTY OF THE PARTY OF THE	
Financial expenses	61,620.00	186,168.00
Net cash from financing activities	(126,892.00)	(380,676.00
Net increase in cash and cash equivalents	230,231.45	612,988.49
Cash and cash equivalents at beginning of period	2,902,000.29	2,519,243.25
Cash and cash equivalents at end of period	3,132,231.74	3,132,231.74
Breakdown of Cash & Cash Equivalents:		
State of the state		
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
E201.000 \$100000 7:1	_	3,132,231.74
	-	The state of the s

Prepared by:

Amene Mae B. Balateyo

Designated Bookkeeper

Noted by:



# 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	
Other Business Income	36,808.80	85,755.39
Interest Income		91,400.93
Rent Income	1,273.76	1,273.76
GROSS INCOME	939,902.48	2,996,143.82
PERSONAL SERVICES:		
Salaries and Wages - Regular	201 701 00	
	224,721.00	602,115.00
Salaries and Wages - Casual PERA	7,000.00	17,000.00
	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	27,806.52	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		- 27
Other Bonuses & Allowances		
Other Personnel Benefits		
TOTAL PERSONAL SERVICES	356,971.66	1,045,686.14
MAINTENANCE & OTHER OPERATING EXPENSES:		1 1 3
Traveling Expenses - Local	2.052.00	40 225 00
Training Expenses	3,953.00	10,235.00
Office Supplies Expenses	16,578.90	23,578.90
	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		- 2

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 ExpOther Machineries&Equipment	26,408.69	79,664.84
Other Maintenance & Operating Expenses	62,527.21	177,648:28
Salaries and Wages - Contractual		•
TOTAL OPERATING & MAINTENANCE EXPENSES	388,894.79	1,056,116.04

#### FINANCIAL EXPENSES:

Interest Expenses 61,620.00 186,168.00

TOTAL EXPENSES 807,486.45 2,287,970.18

NET INCOME (LOSS) 132,416.03 708,173.64

Prepared by:

Affene Mae B. Balatayo Designated Bookkeeper Approved by:



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

	This Month		Year to Date
ASSETS	1012 1000		(MEMILIER TO )
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
Account Receivable - Customers	47,494.17		4,776,902.24
Allowance for Doubtful Account	(52,616.10)		(3,216,918.61)
Receivable-Disallowances/Charges	1 2 8		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
INVENTORIES			
Office Supplies Inventory		7	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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	233,531.87		7,297,213.00
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			405 000 05
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	9
Less: Accum. Dep'n OS	3,974.34	1,202,906.26	1,032,289.00
Office Equipment , Furnitures & Fixtures		7000 mar 1 mm	
Office Equipment		175,772.16	00 107 00
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
		100 100 01	
IT Equipment & Software		468,136.34	459 764 05
Less: Accum. Dep'n ITE & S	2,477.99	309,371.39	158,764.95
Machinery and Equipment			
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
Transportation Equipment			
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
TOTAL PROPERTY, PLANT & EQUIPMENT	33,148.67		8,973,676.23
OTHER ASSETS			
Sinking Fund			313,595.80
Total		6	313,595.80
TOTAL ASSETS	266,680.54		16,584,485.03
LIABILITIES			
CURRENT LIABILITIES			
Payable Account	47.044.05		524,302.65
Account Payable - Suppliers	47,811.95		524,502.05
Interest Payable			9,876.94
Due to Officers & Employees Total	47,811.95		534,179.59
Total	41,011.00		
Inter - Agency Payables			410,099.78
Due to GSIS	(5,521.70)		8,326.44
Due to Pag-ibig			6,799.84
Due to Philhealth			
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
Total	(12,769.21)		685,504.78
Other Liability Accounts			(4.040.00)
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
Total	-		1,980.01
TOTAL CURRENT LIABILITIES	35,042.74		1,221,664.38

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

Arlene Mae B. Balatayo Designated Bookkeeper

Approved by:



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

RECEIPTS	This Month	Year to Date
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	3,300.30	1,273.76
Salaries & Wages-Contractual		1,275.70
Due to Other GOCC's	6,000.00	28,696.43
Payroll Fund	2,520.00	11,731.73
Other Receipts	2,320.00	11,/31./3
TOTAL RECEIPTS	1,061,970.05	4,140,711.76
DISBURSEMENTS	1,001,070.00	4,140,711.70
Personal Services		
Payroll Fund	192,469.64	797 747 16
Representation Allowance	5,000.00	787,747.16
Transportation Allowance		20,000.00
Honoraria	5,000.00	20,000.00
Terminal Leave Benefits	16 746 72	30,736.89
Overtime & Night Pay	16,746.72	78,353.03
Clothing Allowance	600.00	2,487.23
Other Personnel Benefits		
Cash Gift		
Year End Bonus	4	
Other Bonuses & Allowances		
	55,000.00	55,000.00
Maintenance and Operating Expenses		700000
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		-4
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	300.00	1,200.00
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	4,000.00	14,703.00
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	5 1,050.00	110,505.50
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	17,331.00	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	15,000.00	67,400.00
Artesian Wells, Reservoir		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		0,037.14
IT Equipment & Software		27 741 06
Furniture & Fixtures		27,741.96 8,881.29
Construction Work in Progress		0,001.29
Loan amortization	65,713.00	260 331 00
Financial expenses	61,179.00	260,221.00
Other Maintenance & Operating Expenses	75.00	247,347.00
Due to Other GOCC's	48,107.63	155.00
Transfer of Funds to/(from) JSA	40,107.03	192,430.52
TOTAL DISBURSEMENTS	959,937.46	10,154.71
NET RECEIPTS(DISBURSEMENTS)		3,425,690.68
Add/(Deduct): Adjustments	102,032.59	715,021.08
CASH BALANCE, BEGINNING	2 122 221 74	2 510 242 25
CASH BALANCE, ENDING	3,132,231.74 3,234,264.33	2,519,243.25
SACRED IN THE PROPERTY OF THE	0,204,204,00	3,234,264.33
Breakdown of Cash & Cash Equivalents:		
Cash Collecting Officers	62.050.22	
Petty Cash Fund	63,958.23	
Payroll Fund	7,000.00	
Cash in Bank-LCCA	3,779.96	- 4
Cash in Bank-LCSA	585,349.04	
The state of the s	2,574,177.10	
	3,234,264.33	

Prepared by:

Athala fay

Ariene Mae B. Balateyo

Designated Bookkeeper

Noted by:



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

RECEIPTS	This Month	Year to Date
	1,004,827.85	3,919,130.94
Income from Waterworks System	5,541.30	43,269.38
Other Receivable	37,580.00	117,394.00
Other Services Income	5,500.90	19,215.52
Adv. to Officers & Employees	3,300.30	1,273.76
Interest Income		4,675.75
Salaries & Wages-Contractual	£ 200 00	28,696.43
Due to Other GOCC's	6,000.00	11,731.73
Payroll Fund	2,520.00	11,/31./3
Other Receipts		4 4 4 0 7 4 4 7 6
TOTAL RECEIPTS	1,061,970.05	4,140,711.76
DISBURSEMENTS		
Personal Services		
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
Maintenance and Operating Expenses		
	300.00	300.00
Representation Expenses		
Gasoline,Oil & Lubricants		
Rent Expenses	4,664.66	32,131.17
Office Supplies Expenses	4,898.00	15,133.00
Traveling Expenses-Local	145.00	2,470.00
Miscellaneous Expenses	1,000.00	1,000.00
Printing & Binding	7,200.00	14,200.00
Training Expenses	7,200.00	1,000.00
Transportation & Delivery Exp	5,946.50	19,214.22
Telephone Expenses-Landline		3,291.65
Telephone Expenses-Mobile	1,721.64	3,231.03
Membership, dues & Contributions		201 405 45
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		
The state of the s		370.00
Postage & deliveries		

1,200.00
1,200.00
CONTRACTOR OF THE PARTY OF THE
300.00
700.00
19,341.87
14,705.00
28,942.50
18,503.36
49,448.08
23,475.00
51,848.74
78,765.69
24,115.15
54,047.40
87,460.00
6,057.14
27,741.96
260,221.00
247,347.00
155.00
192,430.52
10,154.71
390,782.61
749,929.15
10,000
519,243.25
269,172.40
100,172.70
۰

Prepared by:

Arlene Mae B. Babitayo
Designated Bookkeeper

Noted by:



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

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

	This Month	Year to Date
Cash flow from operating activites		
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
Total cash inflows	1,061,970.05	4,140,711.76
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
Total cash outflows	833,045.46	2,865,287.58
Net cash from operating activities	228,924.59	1,275,424.18
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment	- 1	
Interest and dividends		
Total cash inflows	-	
Cash outflows:		
Investments		10,154.71
Purchase/Acquisition of property, plant and equipment		42,680.39
Grant of loans	*	
Total cash outflows	190	52,835.10
Net cash from investing activities		(52,835.10)
Cash flow from financing activites		
Cash inflows:		*
Acquisition of loan	-	
Total cash inflows		

Cash outflows:		
Loan amortization	65,713.00	260,221.00
Retirement/Redemption of debt securities		
Financial expenses	61,179.00	247,347.00
Net cash from financing activities	(126,892.00)	(507,568.00)
Net increase in cash and cash equivalents	102,032.59	715,021.08
Cash and cash equivalents at beginning of period	3,132,231.74	2,519,243.25
Cash and cash equivalents at end of period	3,234,264.33	3,234,264.33
Breakdown of Cash & Cash Equivalents:		
Cook Collection Officers		63,958.23
Cash Collecting Officers		7,000.00
Petty Cash Fund		3,779.96
Payroll Fund		585,349.04
Cash in Bank-LCCA		
Cash in Bank-LCSA		2,574,177.10

Prepared by:

Aphala fay

Arlene Mae B. Balatayo

Designated Bookkeeper

Noted by:



# MANAPLA WATER DISTRICT Income Statement As of April 30, 2016

INCOME:	This Month	Year to Date
Income from Waterworks System	1,019,704.58	3 927 449 22
Fines and Penalties	28,020.34	3,837,418.32
Other Business Income	39,170.06	113,775.73
Interest Income	35,170.00	130,570.99
Rent Income		1,273.76
GROSS INCOME	1,086,894.98	4,083,038.80
PERSONAL SERVICES:		
Salaries and Wages - Regular	200,705.00	902 920 00
Salaries and Wages - Casual	7,000.00	802,820.00
PERA		24,000.00
Representation Allowance	22,000.00	88,000.00
Transportation Allowance	5,000.00	20,000.00
Clothing Allowance	5,000.00	20,000.00
	W. W. HW.	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		00,000.00
TOTAL PERSONAL SERVICES	369,774.91	1,415,461.05
MAINTENANCE & OTHER OPERATING EXPENSES:		
Traveling Expenses - Local	4 909 00	16 122 00
Training Expenses	4,898.00 7,200.00	15,133.00
Office Supplies Expenses		30,778.90
Accountable Forms Expenses	4,841.45	33,605.35
Medical & laboratory Expenses	4 400 00	
Gasoline, Oil & Lubricants Expenses	4,400.00	8,000.00
	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	500.00	1,000.00
Subscription Expenses	600.00	2,985.00
Survey Expenses	000.00	2,500.00
Rent Expenses		
Legal Services		150.00
Auditing Services		150.00
General Services		
Other Professional Services		
R & M - Artesian Wells	1,550.00	14,705.00
R & M - Bidgs. & Other Structures	1,000.00	14,705.00
R & M - Office Equipment	300.00	1,200.00
R & M - IT Equipment & Software	500.00	300.00
R & M - Furnitures & Fixtures		300.00
R & M - Motor Vehicle	3,645.00	20,150.00
R & M - Other Machineries & Equipment	600.00	700.00
Donation Control of the Control of t	600.00	5,000.00
Miscellaneous Expenses	145.00	2,470.00
Taxes, Duties and Licenses	17,951.86	
Fidelity Bond & Premiums	17,551.00	78,765.69
Insurance Expenses		2 247 60
Bad Debts Expenses	52,616.10	2,347.69 197,952.01
Dep'n Exp Artesian Wells	11,179.89	
Dep'n Exp Bldgs. & Other Structures	3,974.34	44,719.56
Dep'n Exp Office Equipment		15,897.36
Dep'n Exp IT Equipment & Software	1,158.61 2,477.99	4,634.44
Dep'n Exp Furnitures & Fixtures		8,210.70
Dep'n Exp Motor Vehicle	1,148.31	4,124.04
Dep'n ExpOther Machineries&Equipment	20 400 00	633.39
Other Maintenance & Operating Expenses	26,408.69	106,073.53
Salaries and Wages - Contractual	53,112.07	230,760.35
TOTAL OPERATING & MAINTENANCE EXPENSES	262 407 07	4 440 202 44
TOTAL OF ENATING & MAINTENANCE EXPENSES	363,187.37	1,419,303.41

#### FINANC

Interest Expenses

61,179.00 247,347.00

TOTAL EXPENSES

3,082,111.46 794,141.28

NET INCOME (LOSS)

1,000,927.34 292,753.70

Prepared by:

Arlene Mae B. Baldtayo
Designated Bookkeeper

Jane Beth B. Besueña General Manager

Approved by:



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

	This Month		Year to Date
ASSETS			rear to Date
CURRENT ASSETS			
CASH ON HAND			
Cash Collecting Officers	(53,710.40)		10,247.83
Petty Cash Fund	V41.11.11		
Payroll Fund	(1,260.00)		7,000.00
Total	(54,970.40)		2,519.96
CASH IN BANK			19,767.79
CIB - Current Account	(336,871.14)		249 477 00
CIB - Savings Account	414,432.70		248,477.90 2,988,609.80
Total	77,561.56		3,237,087.70
RECEIVABLES			3,237,007.70
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
INVENTORIES			2,740,004,76
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
PREPAYMENTS			1,154,103.00
Deferred Charges			27,939,79
OTHER CURRENT ASSETS			27,838,78
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	(124,149.36)		7,173,063.64
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
Land			125,908.95
Elec.,Power/Artesian wells		7,196,495.85	CONTRACTOR OF
Less: Accum. Dep'n Artesian	11,179.89	2,022,990.75	5,173,505.10
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,206,880.60	1,028,314.66
Office Equipment , Furnitures & Fixtures			
Office Equipment		175,772.16	
Less: Accum. Dep'n OE	1,158.61	156,743.17	10.020.00
	7,100.01	100,740.17	19,028.99

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n F & F	1,148.31	198,047.87	77,725.36
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n ITE & S	2,477.99	311,849.38	156,286.96
		011,010.00	100,200.00
Machinery and Equipment			
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
Transportation Equipment			
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			217,762.81
TOTAL PROPERTY, PLANT & EQUIPMENT	(46,347.83)		8,927,328.40
OTHER ASSETS			
Sinking Fund	5,000.00		318,595.80
Similing 1 did	5,000.00		310,595.00
Total	5,000.00	1	318,595.80
TOTAL ASSETS	(165,497.19)		16,418,987.84
LIABILITIES			
CURRENT LIABILITIES			
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
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
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			*
Performance/Bidders Bond Payable			3,000.00
Total	-		1,980.01
TOTAL CURRENT LIABILITIES	(219,143.07)		1,002,521.31

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:

Afficial afail

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

RECEIPTS	This Month	Year to Date
Income from Waterworks System	1 102 201 00	E 021 422 T
Other Receivable	1,102,301.80 15,947.25	5,021,432.74
Other Services Income	31,192.00	59,216.63
Adv. to Officers & Employees		148,586.00
Interest Income	3,761.25	22,976.77
Salaries & Wages-Contractual		1,273.76
Due to Other GOCC's	15 000 00	42 505 45
Payroll Fund	15,000.00	43,696.43
Other Receipts	1,260.00	12,991.73
TOTAL RECEIPTS	4 400 400 00	
DISBURSEMENTS	1,169,462.30	5,310,174.06
Personal Services		
Payroll Fund		
Representation Allowance	361,258.32	1,149,005.48
Transportation Allowance	5,000.00	25,000.00
Honoraria	5,000.00	25,000.00
Terminal Leave Benefits	62.50	30,736.89
Overtime & Night Pay	38,683.42	117,036.45
Clothing Allowance	300.00	2,787.23
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		
		55,000.00
Maintenance and Operating Expenses		
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		0.0000000000000000000000000000000000000
Medical & Laboratory Expenses	1,500.00	9,500.00
General Services	VIEW-VIEW-VIEW-	
Janitorial Services		
Fidelity Bond Premium		
Donations	500.00	5,500.00
Insurance Expenses	4,240.27	6,587.96
Awards & Indemnities	178 19121	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		1,200.00
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	1,075.00	10,360.00
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	33,740.30	134,244.32
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	maji solita	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	,	33,400.00
Artesian Wells, Reservoir		
Office Equipment		
Other Machineries & Equipment		6,057.14
Motor Vehicles		0,037.24
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		O,OOLLES
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
TOTAL DISBURSEMENTS	1,146,871.14	4,572,561.82
NET RECEIPTS(DISBURSEMENTS)	22,591.16	737,612.24
Add/(Deduct): Adjustments		VICTOR POSTER
CASH BALANCE, BEGINNING	3,234,264.33	2,519,243.25
CASH BALANCE, ENDING	3,256,855.49	3,256,855,49
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	
	3,256,855.49	

Prepared by:

\*\*The Alata to Ariene 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 May 31, 2015

Cash flow from operating activites  Cash inflows: Service income  Business income  Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Other disbursements Other d		This Month	Year to Date
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   Cher income   Receivables   15,947.25   59,216.63   Cher receipts   20,021.25   79,664.93   Total cash inflows   1,169,462.30   5,310,174.06   Cash outflows   2,000,000   2,00	Cash flow from operating activities		
Business income			
Business income	Service income	31 192 00	148 586 00
Permits and licenses   Receipts of Interests from Deposit   1,273.76	Business income	300 A V 007 E D C	
Other income         Receivables         15,947.25         59,216.63           Other receipts         20,021.25         79,664.93           Total cash inflows         1,169,462.30         5,310,174.06           Cash outflows         9ersonal services         371,558.32         1,287,529.60           Maintenance and other operating expenses         199,031.19         940,848.54           Interest expense         9urchase of inventories         24,115.15           Prepayments, deposits and deferred charges         Other assets         243,842.58         672,585.08           Other assets         200,747.05         955,188.35         1014,979.14         3,880,266.72           Net cash from operating activities         154,483.16         1,429,907.34           Cash flow from investing activities         25,000.00         15,154.71           Cash outflows         1014,979.14         3,880,266.72           Sale of property, plant and equipment         2,000.00         15,154.71           Proceeds from matured investment         2,000.00         15,154.71           Interest and dividends         5,000.00         15,154.71           Purchase/Acquisition of property, plant and equipment         5,000.00         57,835.10           Cash outflows         5,000.00         57,835.10     <	Permits and licenses	1,102,001.00	0,021,402.74
Other income         Receivables         15,947.25         59,216.63           Other receipts         20,021.25         79,664.93           Total cash inflows         1,169,462.30         5,310,174.06           Cash outflows         9ersonal services         371,558.32         1,287,529.60           Maintenance and other operating expenses         199,031.19         940,848.54           Interest expense         9urchase of inventories         24,115.15           Prepayments, deposits and deferred charges         Other assets         243,842.58         672,585.08           Other assets         200,747.05         955,188.35         1014,979.14         3,880,266.72           Net cash from operating activities         154,483.16         1,429,907.34           Cash flow from investing activities         25,000.00         15,154.71           Cash outflows         1014,979.14         3,880,266.72           Sale of property, plant and equipment         2,000.00         15,154.71           Proceeds from matured investment         2,000.00         15,154.71           Interest and dividends         5,000.00         15,154.71           Purchase/Acquisition of property, plant and equipment         5,000.00         57,835.10           Cash outflows         5,000.00         57,835.10     <	Receipts of Interests from Deposit		1 273 76
Other receipts 20,021.25 79,664.93 Total cash inflows 1,169,462.30 5,310,174.06  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 Prepayments, deposits and deferred charges Other assets Payables 243,642.58 672,585.08 Other disbursements 200,747.05 955,188.35 Total cash outflows 1,014,979.14 3,880,266.72 Net cash from operating activities 244,843.16 1,429,907.34  Cash flow from investing activities Cash inflows 310,144,979.14 3,880,266.72 Cash inflows 154,483.16 1,429,907.34  Cash flow from investing activities 154,483.16 1,429,907.34  Cash flow from matured investment 1,111,111,111,111,111,111,111,111,111,			1,275.70
Other receipts         20,021.25         79,664.93           Total cash inflows         1,169,462.30         5,310,174.06           Cash outflows         9ersonal services         371,558.32         1,287,529.60           Maintenance and other operating expenses         199,031.19         940,848.54           Interest expense         199,031.19         940,848.54           Purchase of inventories         24,115.15           Prepayments, deposits and deferred charges         243,642.58         672,585.08           Other assets         200,747.05         955,188.35           Payables         200,747.05         955,188.35           Other disbursements         200,747.05         955,188.35           Total cash outflows         1,014,979.14         3,880,266.72           Net cash from operating activities         2         154,483.16         1,429,907.34           Cash inflows:         3         1,429,907.34         1,429,907.34           Cash inflows:         3         1,429,907.34         1,429,907.34           Cash inflows:         3         1,429,907.34         1,429,907.34           Cash inflows:         3         1,500,000         15,154.71           Cash inflows:         5,000.00         15,154.71           P	Receivables	15.947.25	59 216 63
Total cash inflows 1,169,462.30 5,310,174.06  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 Prepayments, deposits and deferred charges Other assets Payables 243,642.58 672,585.08 Other disbursements 200,747.05 955,188.35 Total cash outflows 1,014,979.14 3,880,266.72 Net cash from operating activities 154,483.16 1,429,907.34  Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Interest and dividends Total cash inflows  Cash outflows: Investments 5,000.00 15,154.71 Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows 5,000.00 57,835.10 Net cash from investing activities Cash inflows: Cash inflows 5,000.00 57,835.10 Cash flow from financing activities Cash inflows: Cash inflows 6,000.00 (57,835.10) Cash flow from financing activities	Other receipts		
Personal services         371,558.32         1,287,529.60           Maintenance and other operating expenses Interest expense         199,031.19         940,848.54           Purchase of inventories         24,115.15           Prepayments, deposits and deferred charges         243,842.58         672,585.08           Other assets         200,747.05         955,188.35           Total cash outflows         1,014,979.14         3,880.266.72           Net cash from operating activities         154,483.16         1,429,907.34           Cash flow from investing activities         2         2           Cash inflows:         3         3           Sale of property, plant and equipment         3         3           Sale of investments         3         3           Proceeds from matured investment         3         3           Interest and dividends         3         3           Total cash inflows         5,000.00         15,154.71           Purchase/Acquisition of property, plant and equipment         3         3           Grant of loans         5,000.00         57,835.10           Net cash from investing activities         5,000.00         57,835.10           Cash inflows:         4         4         6           Cash inflo	Total cash inflows		
Maintenance and other operating expenses Interest expense Purchase of inventories Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from investing activities Cash inflows Cash outflows Cash outflows Cash outflows Cash outflows Cash outflows Cash inflows Cash inflows Cash outflows Cash outflo	Cash outflows		
Maintenance and other operating expenses 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 Total cash outflows 1,014,979,14 3,880,266,72 Net cash from operating activities 154,483,16 1,429,907,34  Cash flow from investing activities 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 15,154,71 Purchase/Acquisition of property, plant and equipment 3,000,00 57,835,10 Net cash from investing activities (5,000,00) (57,835,10)  Cash flow from financing activites Cash inflows: Acquisition of loan	Personal services	371 558 32	1 287 529 60
Interest expense Purchase of inventories Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements 200,747.05 955,188.35 Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments	Maintenance and other operating expenses		
Prepayments, deposits and deferred charges Other assets Payables Other disbursements Other disbursement activities  Cash flow from investing activities  Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments Investments Investments Other disbursement Other dis			310,010.01
Other assets Payables Other disbursements Other disbursement of the disbursement of th	Purchase of inventories		24 115 15
Other assets Payables 243,642.58 672,585.08 Other disbursements 200,747.05 955,188.35 Total cash outflows 1,014,979.14 3,880,266.72 Net cash from operating activities 154,483.16 1,429,907.34  Cash flow from investing activities 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 15,154.71 Purchase/Acquisition of property, plant and equipment 42,680.39 Grant of loans Total cash outflows 5,000.00 57,835.10 Net cash from investing activities Cash inflows: Acquisition of loan	Prepayments, deposits and deferred charges		24,110.10
Other disbursements Total cash outflows 1,014,979.14 3,880,266.72 Net cash from operating activities 154,483.16 1,429,907.34  Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows  Total cash outflows Total cash outflows Total cash from investing activities  Cash flow from financing activities Cash inflows: Acquisition of loan			-
Other disbursements  Total cash outflows  Total cash outflows  Net cash from operating activities  Cash flow from investing activities  Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends  Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Total cash from investing activities  Cash inflows: Acquisition of loan	Payables	243.642.58	672 585 08
Total cash outflows  Net cash from operating activities  Cash flow from investing activities  Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends  Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Total cash from investing activities  Cash inflows: Acquisition of loan	Other disbursements		
Net cash from operating activities  Cash flow from investing activities  Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends  Total cash inflows:  Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Total cash outflows  (5,000.00 57,835.10)  Cash flow from financing activities  Cash inflows: Acquisition of loan	Total cash outflows		
Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments Furchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Total cash outflows  Total cash outflows  Total cash outflows  (5,000.00 57,835.10)  Cash flow from financing activities  Cash inflows: Acquisition of loan	Net cash from operating activities		
Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments Furchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Total cash outflows  Total cash outflows  Total cash outflows  (5,000.00 57,835.10)  Cash flow from financing activities  Cash inflows: Acquisition of loan	Cash flow from investing activities		
Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments Furchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows  Total cash outflows  Total cash outflows  Total cash outflows  Cash from investing activities  Cash inflows: Acquisition of loan	Trigorithm (altrigorithm)		
Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows  Cash outflows: Investments Furchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows  Total cash outflows  Total cash outflows  Total cash outflows  Cash from investing activities  Cash inflows: Acquisition of loan	Sale of property, plant and equipment		
Interest and dividends  Total cash inflows  Cash outflows:  Investments  Purchase/Acquisition of property, plant and equipment  Grant of loans  Total cash outflows  Total cash outflows  Net cash from investing activities  Cash inflows:  Acquisition of loan			
Total cash inflows  Cash outflows: Investments 5,000.00 15,154.71 Purchase/Acquisition of property, plant and equipment 42,680.39 Grant of loans  Total cash outflows 5,000.00 57,835.10 Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activities  Cash inflows: Acquisition of loan	Proceeds from matured investment		
Cash outflows: Investments 5,000.00 15,154.71 Purchase/Acquisition of property, plant and equipment 42,680.39 Grant of loans Total cash outflows 5,000.00 57,835.10 Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activites Cash inflows: Acquisition of loan	Interest and dividends		
Investments 5,000.00 15,154.71 Purchase/Acquisition of property, plant and equipment 42,680.39 Grant of loans Total cash outflows 5,000.00 57,835.10 Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activites Cash inflows: Acquisition of loan	Total cash inflows	-	
Purchase/Acquisition of property, plant and equipment 42,680.39 Grant of loans Total cash outflows 5,000.00 57,835.10 Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activities  Cash inflows: Acquisition of loan	Cash outflows:		
Purchase/Acquisition of property, plant and equipment Grant of loans  Total cash outflows  Net cash from investing activities  Cash flow from financing activites  Cash inflows: Acquisition of loan	Investments	5.000.00	15.154.71
Total cash outflows 5,000.00 57,835.10  Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activites  Cash inflows: Acquisition of loan			
Net cash from investing activities (5,000.00) (57,835.10)  Cash flow from financing activites Cash inflows: Acquisition of loan		22250	1,000,000
Cash flow from financing activities  Cash inflows:  Acquisition of loan			
Cash inflows: Acquisition of loan	rvet cash from investing activities	(5,000.00)	(57,835.10)
Cash inflows: Acquisition of loan	Cash flow from financing activites		
Total cash inflows	Acquisition of loan	-	
	Total cash inflows		

Cash outflows:		
Loan amortization	66,157.00	326,378.00
Retirement/Redemption of debt securities	*	020,010.00
Financial expenses	60,735.00	308.082.00
Net cash from financing activities	(126,892.00)	(634,460.00
Net increase in cash and cash equivalents	22,591.16	737,612.24
Cash and cash equivalents at beginning of period	3,234,264.33	2,519,243.25
Cash and cash equivalents at end of period	3,256,855.49	3,256,855.49
Breakdown of Cash & Cash Equivalents:		
Transfer of Court & Court 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
	_	3,256,855.49
		3,230,033,43

Prepared by:

Aflene Mae B. Balatayo
Designated Bookkeeper

Noted by:

Jane Beth B. Besueña General Manager



# MANAPLA WATER DISTRICT Income Statement As of May 31, 2016

INCOME:	This Month	Year to Date
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	50,015.05	1,273.76
Rent Income		1,273.70
GROSS INCOME	1,087,588.62	5,170,627.42
PERSONAL SERVICES:		
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	
Transportation Allowance	5,000.00	25,000.00
Clothing Allowance	5,000.00	25,000.00
Life & Retirement Contribution	24 024 60	55,000.00
Employees Compensation Commission	24,924.60	124,143.00
Philhealth Contribution	1,070.00	5,290.00
Pag-ibig Contribution	2,300.00	11,225.00
Terminal Leave Benefits	1,100.00	5,500.00
Honoraria	38,683.42	117,036.45
Overtime & Night Pay	9,015.75	120,345.81
Cash Gift	6,657.58	50,852.14
		-
Year-end Bonus		
Other Bonuses & Allowances	207,705.00	262,705.00
Other Personnel Benefits		
TOTAL PERSONAL SERVICES	528,706.82	1,944,167.87
MAINTENANCE & OTHER OPERATING EXPENSES:		
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.	500,10	1,270,10
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses	3,000.00	
	3,000.00	3,000.00

Representation Expenses	360.00	7,970.00
Transportation & Delivery Expenses	330.00	1,000.00
Subscription Expenses	540.00	
Survey Expenses	040.00	3,525.00
Rent Expenses		
Legal Services		450.00
Auditing Services		150.00
General Services		*
Other Professional Services		
R & M - Artesian Wells	4.075.00	-
R & M - Bldgs. & Other Structures	1,675.00	16,380.00
R & M - Office Equipment		
R & M - IT Equipment & Software		1,200.00
R & M - Furnitures & Fixtures		300.00
R & M - Motor Vehicle	2000000	*
R & M - Other Machineries & Equipment	540.00	20,690.00
Donation Donation		700.00
Miscellaneous Expenses	500.00	5,500.00
Taxes, Duties and Licenses	166.00	2,636.00
Fidelity Bond & Premiums	21,760.41	100,526.10
Insurance Expenses		-
Bad Debts Expenses	4,240.27	6,587.96
	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 ExpOther Machineries&Equipment	26,408.69	132,482.22
Other Maintenance & Operating Expenses	54,918.29	285,678.64
Salaries and Wages - Contractual	2010000000	200,070,04
TOTAL OPERATING & MAINTENANCE EXPENSES	373,799.67	1,793,103.08
FINANCIAL EXPENSES:		
Interest Expenses	60,735.00	308,082.00
TOTAL EXPENSES	963,241.49	
NET INCOME # 000	555,241,45	4,045,352.95
NET INCOME (LOSS)	124,347.13	1,125,274.47

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

2162	This Month		Year to Date
ASSETS	JUNESIUM SISIN		
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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
Other Receivable	(20,770.28)		2,727,314.48
INVENTORIES	(2.7)		
Office Supplies Inventory		. 16	9,500.00
			37,559.40
Accountable Forms Inventory	56,843.92		1,143,968.12
Other Supplies Inventory	56,843.92		1,191,027.52
Total			
PREPAYMENTS			27,939.79
Deferred Charges			
OTHER CURRENT ASSETS			6,000.00
Guaranty Deposits			
TOTAL CURRENT ASSETS	96,537.86		7,269,601.50
PROPERTY, PLANT AND EQUIPMENT			
II - SANAH II - AAAA HAAAA AAAA AAAA AAAA AAAA A			
Land & Land Improvements			125,908.95
Land		7,196,495.85	100000000000000000000000000000000000000
Elec., Power/Artesian wells	44 470 90	2,034,170.64	5,162,325.21
Less: Accum. Dep'n Artesian	11,179.89	2,034,170.04	V. ( )
Buildings & Structures			
O Malacar & Oliber Structures		2,235,195.26	
Buildings & Other Structures	3,974.34	1,210,854.94	1,024,340.32
Less: Accum. Dep'n OS			
Office Equipment , Furnitures & Fixtures			2
Office Equipment		175,772.16	000000000000000000000000000000000000000
	1,158.61	157,901.78	17,870.38

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n F & F	1,148.31	199,196.18	76,577.05
		400 420 24	
IT Equipment & Software	0.477.00	468,136.34 314,327.37	153,808.97
Less: Accum. Dep'n ITE & S	2,477.99	314,327.37	155,000.57
Machinery and Equipment			
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
Transportation Equipment			
AAAAA XAAAAA		1,051,774.12	
Motor Vehicles		1,050,249.84	1,524.28
Less: Accum. Dep'n MV		The selection of	11.
Other Property, Plant & Equipment			-
Construction in Progress	(6,798.86)		210,963.95
TOTAL PROPERTY, PLANT & EQUIPMENT	(53,146.69)		8,874,181.71
OTHER ASSETS			
Sinking Fund	159.93		318,755.73
Total	159.93		318,755.73
			16,462,538.94
TOTAL ASSETS	43,551.10		10,402,550.54
LIABILITIES			
CURRENT LIABILITIES			
Payable Account			
Account Payable - Suppliers	(132,947.57)		166,650.49
Interest Payable			
Due to Officers & Employees			9,876.94
Total	(132,947.57)		176,527.43
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	TOTAL PROJECT		106,976.70
Total	(13,857.63)		677,208.67
Other Liability Accounts			(1,019.99)
Other Payable			(1,015.55)
Guaranty Deposits Payable			3 000 00
Performance/Bidders Bond Payable			3,000.00 1,980.01
Total	-		
TOTAL CURRENT LIABILITIES	(146,805.20)		855,716.11

NON-CURRENT LIABILITIES:	All Maranager 1	0.045 450 80
Loans Payable - LWUA	(66,603.00)	8,815,458.89
TOTAL LIABILITIES	(213,408.20)	9,671,175.00
DEFERRED CREDITS	Sales College	07 000 70
Other Deferred Credits	5,544.04	87,688.79
EQUITY:		VALUE OF THE STATE
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:

Ackalafay

Arlene Mae B. Balatayo

Designated Bookkeeper

Approved by:

Tane 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		
TOTAL RECEIPTS	1,137,762.23	6,447,936.29
DISBURSEMENTS		
Personal Services		
Payroll Fund	359,726.92	1,508,732.40
Representation Allowance	5,000.00	
Transportation Allowance	5,000.00	30,000.00
Honoraria	2,000	30,736.89
Terminal Leave Benefits		117,036.45
	1,360.12	4,147.35
Overtime & Night Pay	2,500.22	
Clothing Allowance		
Other Personnel Benefits		
Cash Gift	-	
Year End Bonus		55,000.00
Other Bonuses & Allowances		33,000.00
Maintenance and Operating Expenses	595.00	1,255.00
Representation Expenses	595.00	1,233.00
Gasoline,Oil & Lubricants		
Rent Expenses	5 636 36	40,313.93
Office Supplies Expenses	6,636.26	22,584.00
Traveling Expenses-Local	3,769.00	
Miscellaneous Expenses	590.00	3,226.00
Printing & Binding		1,000.00
Training Expenses	450.00	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	2272222	
Electricity Expenses	75,866.06	447,923.32
Legal Services	150.00	300.00
Subscription Expenses	570.00	4,095.00
Survey Expenses	1,000,000,000	1000000
Medical & Laboratory Expenses	15,919.64	25,419.64
General Services		
Janitorial Services		
Fidelity Bond Premium		green and an arrange
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	0.5000,000000	
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	75	
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
	4,000.00	103,460.00
Adv. to Officers & Employees	10000000001	
Purchase/Acquisition of P, P and E		
Artesian Wells, Reservoir		
Office Equipment		6,057.14
Other Machineries & Equipment		26220120
Motor Vehicles		27,741.96
IT Equipment & Software		8,881.29
Furniture & Fixtures		-
Construction Work in Progress	66,603.00	392,981.00
Loan amortization	60,289.00	368,371.00
Financial expenses	4,000.00	35,080.00
Other Maintenance & Operating Expenses	48,107.63	288,645.78
Due to Other GOCC's	40,107.03	15,154.71
Transfer of Funds to/(from) JSA	1,077,298.01	5,649,859.83
TOTAL DISBURSEMENTS	60,464.22	798,076.46
NET RECEIPTS(DISBURSEMENTS)	00,404.22	100,010.40
Add/(Deduct): Adjustments	2 256 955 40	2,519,243.25
CASH BALANCE, BEGINNING	3,256,855.49	3,317,319.71
CASH BALANCE, ENDING	3,317,319.71	3,317,313.71
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	
Caronara Ministrativa Caronara	3,317,319.71	

Prepared by:

Ariene Mae B. Balakayo
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 June 30, 2016

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	16,650.00	165,236.00
Business income	1,094,685.03	6,116,117.77
Permits and licenses	TO BOTTO SECTION AND THE	
Receipts of Interests from Deposit	1,290.85	2,564.61
Other income	0.0700000000000000000000000000000000000	
Receivables	2,970.70	62,187.33
Other receipts	22,165.65	101,830.58
Total cash inflows	1,137,762.23	6,447,936.29
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	-	24,115.15
Purchase of inventories	-	24,110.10
Prepayments, deposits and deferred charges		
Other assets	205,927.04	878,512.12
Payables		1,147,678.46
Other disbursements	192,490.11	4,830,672.73
Total cash outflows	950,406.01	1,617,263.56
Net cash from operating activities	187,356.22	1,017,203.50
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows	(5)	-
Cash outflows:		
Investments		15,154.71
Purchase/Acquisition of property, plant and equipment		42,680.39
Grant of loans		5334000000000
Total cash outflows		57,835.10
Net cash from investing activities		(57,835.10)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		- 2
Total cash inflows	-	- 14
Total salah illiomo		-

Cash outflows:		
Loan amortization	66,603.00	392,981.00
Retirement/Redemption of debt securities		
Financial expenses	60,289.00	368,371.00
Net cash from financing activities	(126,892.00)	(761,352.00)
Net increase in cash and cash equivalents	60,464.22	798,076.46
Cash and cash equivalents at beginning of period	3,256,855.49	2,519,243.25
Cash and cash equivalents at end of period	3,317,319.71	3,317,319.71
Breakdown of Cash & Cash Equivalents:		
Cook Collection Officers		20,622.76
Cash Collecting Officers		7,000.00
Petty Cash Fund		2,519.96
Payroll Fund		771,179.89
Cash in Bank-LCCA		
		2,515,997.10
Cash in Bank-LCSA		

Prepared by:

Atlantay

Ariene Mae B. Baletayo

Designated Bookkeeper

Noted by:

Jane Beth B. Besueña General Manager



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

INCOME	This Month	Year to Date
INCOME:		
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		-
GROSS INCOME	1,154,511.76	6,325,139.18
GROOD INSTANCE		
PERSONAL SERVICES:		4 204 220 00
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	100000000000000000000000000000000000000	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		•
TOTAL PERSONAL SERVICES	499,281.44	2,443,449.31
MAINTENANCE & OTHER OPERATING EXPENSES:		
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
	19,103.08	331,147.15
Other Supplies Expenses	76,287.67	450,357.53
Electricity Expenses	415.00	1,085.00
Postage & Deliveries	5,076.57	29,319.49
Telephone Expenses - Landline	718.95	
Telephone Expenses - Mobile		-
Membership, Dues & Contributions to Org.		1,000.00
Printing and Binding		- 500.00
Awards & Indemnities		3,000.00
Advertising Expenses		

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 ExpOther Machineries&Equipment	26,408.69	158,890.91
Other Maintenance & Operating Expenses	49,363.01	335,041.65 -
Salaries and Wages - Contractual		-
TOTAL OPERATING & MAINTENANCE EXPENSES	343,526.06	2,136,629.14

# FINANCIAL EXPENSES:

Interest Expenses

368,371.00 60,289.00

TOTAL EXPENSES

4,948,449.45 903,096.50

NET INCOME (LOSS)

1,376,689.73 251,415.26

Prepared by:

Aflene Mae B. Balatayo

Designated Bookkeeper

Approved by:

General Manager



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

0181			
400570	This Month		Year to Date
ASSETS CURRENT ASSETS			
CURRENT ASSETS  CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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
INVENTORIES		-	
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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	343,331.55		7,612,933.05
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
Land			125,908.95
ElecPower/Artesian wells		7,196,495.85	
Less: Acoum. Dep'n Artesian	11,179.89	2,045,350.53	5,151,145.32
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum, Dep'n, - OS	3,974.34	1,214,829.28	1,020,365.98
Office Equipment , Furnitures & Fixtures			
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
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n ITE & S	2,477.99	316,805.36	151,330.98
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n MV	1,266.78	1,051,516.62	257.50
Other Property, Plant & Equipment			
Construction in Progress	35,147.32		246,111.27
TOTAL PROPERTY, PLANT & EQUIPMENT	41,599.71		8,915,781.42
OTHER ASSETS			
Sinking Fund	5,000.00		323,755.73
Total	5,000.00	*	323,755.73
TOTAL ASSETS	389,931.26		16,852,470.20
LIABILITIES			
CURRENT LIABILITIES			
Payable Account			
Account Payable - Suppliers	79,716.73		246,367.22
Interest Payable			0.070.04
Due to Officers & Employees Total	79,716.73		9,876.94 256,244.16
Inter - Agency Payables  Due to GSIS	(31,667.95)		355,609.23
	500.00		9,826.44
Due to Pag-ibig	500.00		6,799.84
Due to Philhealth	(44 940 94)		76,075.11
Due to Other GOCC's	(11,810.61)		81,942.79
Due to Other NGA's	3,000.00		106,976.70
Total	(39,978.56)		637,230.11
CH			
Other Liability Accounts			(4.040.00)
Other Payable			(1,019.99)
Guaranty Deposits Payable			2 000 00
Performance/Bidders Bond Payable	-		3,000.00
TOTAL CURRENT HARM THE	20.720.47		1,980.01
TOTAL CURRENT LIABILITIES	39,738.17		895,454.28

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	389,931.26	16,852,470.20
		The state of the s

Prepared by:

Arlene Mae B. Balatayo
Designated Bookkeeper

Approved by: -

Jane Beth B. Besueña General Manager



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

OTHIS			
	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK	-	-	
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
RECEIVABLES			
Account Receivable - Customers	25,672.62		4,792,999.66
Allowance for Doubtful Account	(50,510.66)		(3,376,799.86)
Receivable-Disallowances/Charges	VIII A HOVE OF THE STATE OF THE		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
INVENTORIES			
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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	343,331,55		7,612,933.05
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,214,829.28	1,020,365.98
Office Equipment , Furnitures & Fixtures			,
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
IT Equipment & Software		468,136.34	
Less Accum. Dep'n - ITE & S	2,477.99	316,805.36	151,330.98
	2,417.00	310,003.30	131,330.30
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1.051.774.10	
Less: Accum. Dep'n MV	1 200 70	1,051,774.12	257.50
Less. Accum. Dep n My	1,266.78	1,051,516.62	257.50
Other Property, Plant & Equipment			
Construction in Progress	35,147.32		246,111.27
TOTAL PROPERTY, PLANT & EQUIPMENT	41,599.71		8,915,781.42
OTHER ASSETS			
Sinking Fund	5,000.00		323,755.73
			CHROCHEOMEON
Total	5,000.00	1	323,755.73
TOTAL ASSETS	389,931.26		16,852,470.20
LIABILITIES			
CURRENT LIABILITIES			
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
Inter - Agency Payables			
Due to GSIS	(31,667.95)		355,609,23
Due to Pag-ibig	500.00		9,826.44
Due to Philhealth	000.00		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	0,000.00		106,976.70
Total	(39,978.56)		637,230.11
Other Liebille, Asserta			
Other Liability Accounts			72.22.22
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable		f	3,000.00
Total	-		1,980.01
TOTAL CURRENT LIABILITIES	39,738.17		895,454.28

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	389,931.26	16,852,470.20

Prepared by:

Abalatay

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

RECEIPTS	This Month	Year to Date
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	2,231.33	2,564.61
Salaries & Wages-Contractual		2,304.01
Due to Other GOCC's	5,000.00	69,385.33
Payroll Fund	5,000.00	14,251.73
Other Receipts		14,231.73
TOTAL RECEIPTS	1,131,830.38	7,579,766.67
DISBURSEMENTS	1,131,030.36	7,573,766.67
Personal Services		
Payroll Fund	100 584 50	1 700 316 00
Representation Allowance	199,584.50	1,708,316.90
Transportation Allowance	5,000.00	35,000.00
Honoraria	5,000.00	35,000.00
Terminal Leave Benefits	22.020.42	30,736.89
	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
Maintenance and Operating Expenses		
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		A. (38-11) 10(-) A
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	
Auverdoning Expense	300.00	3,300.00

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
TOTAL DISBURSEMENTS	750,078.24	6,373,911.29
NET RECEIPTS(DISBURSEMENTS)	381,752.14	1,205,855.38
Add/(Deduct): Adjustments	0.000,000,000,000	
CASH BALANCE, BEGINNING	3,317,319.71	2,519,243.25
CASH BALANCE, ENDING	3,699,071.85	3,725,098.63
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	
Cash in Dank-LCSA	3,699,071.85	
	3,033,072.03	

Prepared by:

Ariene 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 July 31, 2016

	This Month	Year to Date
Cash flow from operating activites		
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	20, 7	2,564.61
Other income		
Receivables	7,162.50	69,349.83
Other receipts	7,297.30	109,127.88
Total cash inflows	1,131,830.38	7,579,766.67
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
Total cash outflows	618,186.24	5,448,858.97
Net cash from operating activities	513,644.14	2,130,907.70
Cash flow from investing activities		
Cash inflows:		12
Sale of property, plant and equipment	2	7.
Sale of investments		1.2
Proceeds from matured investment	5.	
Interest and dividends		
Total cash inflows	-	
Cash outflows:		
Investments	5,000.00	20,154.71
Purchase/Acquisition of property, plant and equipment		42,680.39
Grant of loans		
Total cash outflows	5,000.00	62,835.10
Net cash from investing activities	(5,000.00)	(62,835.10)
Cash flow from financing activites		5 _ (*)
Cash inflows:		187
Acquisition of loan	-	*
Total cash inflows		

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

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 July 31, 2016

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	132,830.00	298,066.00
Business income	984,540.58	7,100,658.35
Permits and licenses	1100119.211.05.200	3.0
Receipts of Interests from Deposit		2,564.61
Other income		100
Receivables	7,162.50	69,349.83
Other receipts	7,297.30	109,127.88
Total cash inflows	1,131,830.38	7,579,766.67
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		The state of the s
Purchase of inventories		24,115.15
Prepayments, deposits and deferred charges		
Other assets		1.0
Payables	9,214.15	887,726.27
Other disbursements	227,700.28	1,375,378.74
Total cash outflows	618,186.24	5,448,858.97
Net cash from operating activities	513,644.14	2,130,907.70
Cash flow from investing activities		70
Cash inflows:		
Sale of property, plant and equipment	14	
Sale of investments	843	0.00
Proceeds from matured investment		1.47
Interest and dividends		
Total cash inflows		10.00
Cash outflows:		
Investments	5,000.00	20,154.71
Purchase/Acquisition of property, plant and equipment	W 100	42,680.39
Grant of loans		00 005 40
Total cash outflows	5,000.00	62,835.10
Net cash from investing activities	(5,000.00)	(62,835.10)
Cash flow from financing activites		
Cash inflows:		5
Acquisition of loan		
Total cash inflows		

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

Prepared by:

Athalatay

Ariene Mae B. Balatayo

Designated Bookkeeper

Noted by:

Jane Beth B. Besueña General Manager



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

INCOME:	This Month	Year to Date
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	0.51/1.0503	2,724.54
Rent Income		THE STATE OF
GROSS INCOME	1,147,717.84	7,472,857.02
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	0,000.00	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	0,022.23	01,402.01
Year-end Bonus		
Other Bonuses & Allowances	6,000.00	479,705.00
Other Personnel Benefits	0,000.00	475,700.00
TOTAL PERSONAL SERVICES	328,189.60	2,771,638.91
MANUFACTURE OF THE OPENATION EVERYORS	7	
MAINTENANCE & OTHER OPERATING EXPENSES:	3,975.00	26 550 00
Traveling Expenses - Local	3,875.00	26,559.00
Training Expenses	E 047.7E	44,133.05
Office Supplies Expenses	5,247.75	47,301.90
Accountable Forms Expenses	4 500 00	27 600 00
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		7 2
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 ExpOther Machineries&Equipment	26,408.69	185,299.60
Other Maintenance & Operating Expenses	57,770.34	392,811.99
Salaries and Wages - Contractual		
TOTAL OPERATING & MAINTENANCE EXPENSES	344,086.66	2,480,715.80

#### FINANCIAL EXPENSES:

Interest Expenses 59,838.00 428,209.00

732,114.26 5,680,563.71 TOTAL EXPENSES

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

Prepared by:

Arlene Mae B. Balatayo
Designated Bookkeeper

Approved by:

General Manager



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

INCOME:	This Month	Year to Date
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		/*
GROSS INCOME	1,147,717.84	7,472,857.02
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	140000000	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	0,000.00	4,0,,,00.00
TOTAL PERSONAL SERVICES	328,189.60	2,771,638.91
MAINTENANCE & OTHER OPERATING EXPENSES.		
MAINTENANCE & OTHER OPERATING EXPENSES:	3,975.00	26,559.00
Traveling Expenses - Local	3,573.00	44,133.05
Training Expenses	5,247.75	47,301.90
Office Supplies Expenses	5,247.75	47,301.50
Accountable Forms Expenses	1,500.00	27,600.00
Medical & laboratory Expenses		
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	10.202.025	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	Congress	
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	- 5	
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 ExpOther Machineries&Equipment	26,408.69	185,299.60
Other Maintenance & Operating Expenses	57,770.34	392,811.99
Salaries and Wages - Contractual		
TOTAL OPERATING & MAINTENANCE EXPENSE	S 344,086.66	2,480,715.80

#### FINANC

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

Prepared by:

Arlene Mae B. Baratayo 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
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
Cash Collecting Officers	(16,166.81)		28,663.09
Petty Cash Fund			7,000.00
Payroli Fund			2,519.96
Total	(16,166.81)		38,183.05
CASH IN BANK			
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
RECEIVABLES			
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
INVENTORIES			
Office Supplies Inventory		2	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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	160,254.27		7,773,187.32
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
Land			125,908.95
Elec. Power/Artesian wells		7,196,495.85	
Less: Accum. Dep'n Artesian	11,179.89	2,056,530.42	5,139,965.43
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Depin OS	3,974.34	1,218,803.62	1,016,391.64
Office Equipment , Furnitures & Fixtures			
Office Equipment	38,600.00	214,372.16	-
Less Accum. Dep'n OE	1,158.61	160,219.00	54,153.16

Furniture and Fixtures		275,773.23	
Less: Accum. Dep'n F & F	1,148.31	201,492.80	74,280.43
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n ITE & S	2,477.99	319,283.35	148,852.99
Less. Account Depti HE d G	2,477.00	319,203.33	140,032.99
Machinery and Equipment			
Other Machinery and Equipment	6,900.00	4,383,642.01	
Less: Acoum. Dep'n OM & E	26,408.69	2,274,629.79	2,109,012.22
Transportation Equipment			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n MV	257.50	1,051,774.12	
Other Property, Plant & Equipment			-
Construction in Progress	9,068.00		255,179.27
TOTAL PROPERTY, PLANT & EQUIPMENT	7,962.67		8,923,744.09
OTHER ASSETS			
Sinking Fund			323,755.73
Total			323,755.73
TOTAL ASSETS	168,216.94		17,020,687.14
LIABILITIES			
CURRENT LIABILITIES			
Payable Account	(7E 032 70)		170 424 42
Account Payable - Suppliers	(75,932.79)		170,434.43
Interest Payable  Due to Officers & Employees			9,876.94
Total	(75,932.79)		180,311.37
Fotes	(13,332.13)		100,311.37
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
Total	(22,346.84)		614,883.27
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			-
Performance/Bidders Bond Payable			3,000.00
Total	*		1,980.01

NON-CURRENT LIABILITIES:		
Loans Payable - LWUA	(67,506.00)	8,680,898.89
TOTAL LIABILITIES	(165,785.63)	9,478,073.54
DEFERRED CREDITS		
Other Deferred Credits	1,591.69	90,923.99
EQUITY:		
Retained Earnings, Beginning		4,885,146.42
NET INCOME (LOSS)	332,410.88	2,124,704.19
Prior Years Adjustment		(20,000.00)
Retained Earnings, Ending	332,410.88	6,989,850.61
Capital Stock - Government		461,839.00
TOTAL	332,410.88	7,451,689.61
TOTAL LIABILITIES AND EQUITY	168,216.94	17,020,687.14

Prepared by:

Ablala fayo
Artene 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	This Month	Year to Date
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		
TOTAL RECEIPTS	1,093,316.30	8,673,082.97
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		-281-11100000
Other Personnel Benefits		
Cash Gift		
Year End Bonus		
Other Bonuses & Allowances		55,000.00
		33,000.00
Maintenance and Operating Expenses	2,457.95	3,712.95
Representation Expenses	2,437.33	2,7 44.100
Gasoline,Oil & Lubricants		
Rent Expenses	3,367.00	48,757.52
Office Supplies Expenses	4,282.00	30,841.00
Traveling Expenses-Local	848.00	4,284.00
Miscellaneous Expenses	848.00	1,000.00
Printing & Binding		19,000.00
Training Expenses		1,150.00
Transportation & Delivery Exp	3,672.30	35,644.18
Telephone Expenses-Landline	738.99	6,415.50
Telephone Expenses-Mobile	730.55	0,723.30
Membership, dues & Contributions	75,965.93	599,098.75
Electricity Expenses	20,000.00	20,300.00
Legal Services	540.00	5,355.00
Subscription Expenses	540.00	5,555.00
Survey Expenses	1 200 00	20 110 64
Medical & Laboratory Expenses	1,200.00	28,119.64
General Services		
Janitorial Services		
Fidelity Bond Premium	500.00	6 770 00
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	0,000.00	***************************************
IT Equipment & Software		27,741.96
Furniture & Fixtures		8,881.29
Construction Work in Progress		0,002.2.5
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	40,102.10	20,154.71
TOTAL DISBURSEMENTS	854,977.33	7,228,888.62
NET RECEIPTS(DISBURSEMENTS)	238,338.97	1,444,194.35
Add/(Deduct): Adjustments	200,000.01	1,444,154.55
CASH BALANCE, BEGINNING	3,699,071.85	2,519,243.25
	3,937,410.82	3,963,437.60
CASH BALANCE, ENDING	3,337,410.02	0,000,407.00
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		
Coart III Dollk-LC3A	3,128,128.45 3,937,410.82	
	5,937,410.82	

Prepared by:

Alene 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 August 31, 2016

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows		
Service income	35,440.00	333,506.00
Business income	1,034,499.60	8,135,157.95
Permits and licenses	1,001,100.00	
Receipts of Interests from Deposit		2,564.61
Other income		2,00 1.01
Receivables	16,140.50	85,490.33
Other receipts	7.236.20	116,364.08
Total cash inflows	1,093,316.30	8,673,082.97
Total cash limovs	1,000,010.00	0,0,0,002.07
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	7	*
Payables	127,180.86	1,014,907.13
Other disbursements	197,051.66	1,572,430.40
Total cash outflows	682,934.97	6,131,793.94
Net cash from operating activities	410,381.33	2,541,289.03
Cash flow from investing activities		_
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
Total cash inflows		
Cash outflows:		**
Investments		20,154.71
Purchase/Acquisition of property, plant and equipment	45,130.36	87,810.75
Grant of loans		
Total cash outflows	45,130.36	107,965.46
Net cash from investing activities	(45,130.36)	(107,965.46)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		-
Total Gasti Illiuws		

Cash outflows:		4.1
Loan amortization	67,506.00	527,541.00
Retirement/Redemption of debt securities		-
Financial expenses	59,406.00	487,615.00
Net cash from financing activities	(126,912.00)	(1,015,156.00
Net increase in cash and cash equivalents	238,338.97	1,418,167.57
Cash and cash equivalents at beginning of period	3,699,071.85	2,519,243.25
Cash and cash equivalents at end of period	3,937,410.82	3,937,410.82
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

Prepared by:

Arlene Mae B. Balatayo

Designated Bookkeeper

Noted by:

Jane Belli B. Besuena General Manager



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

INCOME:	This Month	Year to Date
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		-
GROSS INCOME	1,091,850.91	8,564,707.93
PERSONAL SERVICES:		
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	7170777	-
Year-end Bonus		
Other Bonuses & Allowances	6,000.00	485,705.00
Other Personnel Benefits		*
TOTAL PERSONAL SERVICES	310,019.66	3,081,658.57
MAINTENANCE & OTHER OPERATING EXPENSES:		
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	0,007.00	
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
	730.00	0,410.00
Membership, Dues & Contributions to Org.		1,000.00
Printing and Binding		500.00
Awards & Indemnities		
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		100000000000000000000000000000000000000
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	111111111111111111111111111111111111111	
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 ExpOther Machineries&Equipment	26,408.69	211,708.29
Other Maintenance & Operating Expenses	56,342.48	449,154.47
Salaries and Wages - Contractual		
TOTAL OPERATING & MAINTENANCE EXPENSES	390,014.37	2,870,730.17
ANCIAL EXPENSES:		
Interest Expenses	59,406.00	487,615.00
AI EXPENSES	750 440 00	

### FINA

**TOTAL EXPENSES** 759,440.03 6,440,003.74

NET INCOME (LOSS)

Prepared by:

Arlene Mae B. Baletayo Designated Bookkeeper

Approved by:

332,410.88

2,124,704.19

Jane Beth B. Besueña General Manager



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

	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK		100	
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
RECEIVABLES			
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
INVENTORIES			
Office Supplies Inventory		7	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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	193,355.86		7,966,543.18
PROPERTY, PLANT AND EQUIPMENT			
Land 9 Land Improvements			
Land & Land Improvements  Land			125,908.95
	5,286.95	7,201,782.80	120,500.55
Elec.,Power/Artesian wells		2,067,710.31	5,134,072.49
Less: Accum. Dep'n Artesian	11,179.89	2,007,710.31	5,154,072.48
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Acoum. Dep'n OS	3,974.34	1,222,777.96	1,012,417.30
Office Equipment , Furnitures & Fixtures			
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: Actum. Dep'n F & F	1,148.31	202,641.11	73,132.12
IT Equipment & Software		468,136.34	
Less: Accum. Dep'n ITE & S	2,477.99	321,761.34	146,375.00
cess. Account Depth. The & d	2,477.55	321,701.34	140,375.00
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n MV		1,051,774.12	
Other Property, Plant & Equipment			
Construction in Progress			255,179.27
TOTAL PROPERTY, PLANT & EQUIPMENT	(29,160.88)		8,894,583.21
OTHER ASSETS			
Sinking Fund	165.47		323,921.20
Total	165.47		323,921.20
TOTAL ASSETS	164,360.45		17,185,047.59
LIABILITIES			
CURRENT LIABILITIES			
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
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	3,134,40		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	(1,000.00)		106,976.70
Total	(27,355.77)		587,527.50
Other Lieblity Accounts			
Other Liability Accounts			(4.040.00)
Other Payable			(1,019.99)
Guaranty Deposits Payable			2 000 00
Performance/Bidders Bond Payable			3,000.00
Total CURRENT HARMITIES	(424.004.24)		1,980.01
TOTAL CURRENT LIABILITIES	(134,091.34)		663,083.31

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:

Atlatay

Ariene 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
ASSETS			
CURRENT ASSETS			
CASH ON HAND	6 420 04		25 004 00
Cash Collecting Officers	6,430.91		35,094.00
Petty Cash Fund			7,000.00
Payroll Fund	6,430.91		2,519.96 44,613.96
Total  CASH IN BANK	0,430.91		44,013.30
	197,645.30		968,744.62
CIB - Current Account			
CIB - Savings Account	113,702.95		3,241,831.40
Total	311,348.25		4,210,576.02
RECEIVABLES	47 420 05		4 920 724 00
Account Receivable - Customers	17,136.85		4,829,734.96
Allowance for Doubtful Account	(54,778.50)		(3,484,163.26)
Receivable-Disallowances/Charges	(05 DEC 50)		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
INVENTORIES			0.500.00
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
PREPAYMENTS			07 020 70
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			6 000 00
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	193,355.86		7,966,543.18
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,222,777.96	1,012,417.30
Office Equipment , Furnitures & Fixtures			,
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
IT Equipment & Software		468,136.34	
Less: Accum. Dep'nITE & S	2,477.99	321,761.34	146,375.00
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1,051,774.12	
Less: Accum. Dep'n MV		1,051,774.12	
Other Property, Plant & Equipment			
Construction in Progress			255,179.27
TOTAL PROPERTY, PLANT & EQUIPMENT	(29,160.88)		8,894,583.21
OTHER ASSETS			
Sinking Fund	165.47		323,921.20
Total	165.47	1	323,921.20
TOTAL ASSETS	164,360.45		17,185,047.59
LIABILITIES			
CURRENT LIABILITIES			
Payable Account			
Account Payable - Suppliers	(106,735.57)		63,698.86
Interest Payable			
Due to Officers & Employees Total	(106,735.57)		9,876.94 73,575.80
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	T DESIGNATION OF		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
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			Sec. 1 September 1
Performance/Bidders Bond Payable			3,000.00
Total	•		1,980.01
TOTAL CURRENT LIABILITIES	(134,091.34)		663,083.31

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:

Alalafayo
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	This Month	Year to Date
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		(Mercelet
Due to Other GOCC's	9,000.00	83,385.33
Payroll Fund	2,000.00	14,251.73
Other Receipts		14,151.75
TOTAL RECEIPTS	1,120,299.33	9,793,382.30
DISBURSEMENTS	1,120,230,03	5,755,562.56
Personal Services		
Payroll Fund	155 600 92	2.024.025.67
	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	000120	7,000.00
Electricity Expenses	65,311.38	664,410.13
Legal Services	350.00	20,650.00
Subscription Expenses	930.00	6,285.00
	930.00	0,203.00
Survey Expenses	1 500 00	20 610 64
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		2,330.00
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	4,552.75	30,377.70
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	52,000.05	200,333.50
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	20,022.00	26,615.15
Accountable Forms Inventory		20,013.13
Other Disbursements		56,447.40
Adv. to Officers & Employees	4,000.00	175,285.00
Purchase/Acquisition of P, P and E	4,000.00	1/3,263.00
Artesian Wells, Reservoir		
Office Equipment		38,600.00
Other Machineries & Equipment	11,221.52	
Motor Vehicles	11,661.36	23,809.02
IT Equipment & Software		27 741 00
Furniture & Fixtures		27,741.96
Construction Work in Progress		8,881.29
Loan amortization	67.063.00	FOF FO2 00
Financial expenses	67,962.00 58,930.00	595,503.00
Other Maintenance & Operating Expenses		546,545.00
Due to Other GOCC's	1,235.00	36,445.00
Transfer of Funds to/(from) JSA	49,452.79	403,670.27
TOTAL DISBURSEMENTS	165.47	20,320.18
NET RECEIPTS(DISBURSEMENTS)	802,520.17	8,031,408.79
Add/(Deduct): Adjustments	317,779.16	1,761,973.51
CASH BALANCE, BEGINNING	2 027 440 02	2 540 242 25
CASH BALANCE, ENDING	3,937,410.82	2,519,243.25
ASH BADANCE, ENDING	4,255,189.98	4,281,216.76
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	
	4,255,189.98	
	- Amandadan and and and and and and and and	

Prepared by:

Aflene Mae B. Baletayo
Designated Bookkeeper

Noted by: Jane Bein 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
Cash flow from operating activites		
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
	14,393.68	130,757.76
Other receipts Total cash inflows	1,120,299.33	9,793,382.30
Total cash innows	1,120,200.00	
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
Net cash from operating activities	456,058.15	2,997,347.18
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
Cash outflows:	165.47	20,320.18
Investments		99,032.27
Purchase/Acquisition of property, plant and equipment	11,221.52	99,032.21
Grant of loans	** ***	440 252 45
Total cash outflows	11,386.99	119,352.45
Net cash from investing activities	(11,386.99)	(119,352.45)
Cash flow from financing activites		
Cash inflows:		*
Acquisition of loan		
Total cash inflows		
TARREST TO THE CONTROL OF THE CONTRO		-

Cash outflows:	67,962.00	595,503.00
Retirement/Redemption of debt securities		
Financial expenses	58,930.00	546,545.00
Net cash from financing activities	(126,892.00)	(1,142,048.00
Net increase in cash and cash equivalents	317,779.16	1,735,946.73
Cash and cash equivalents at beginning of period	3,937,410.82	2,519,243.25
Cash and cash equivalents at end of period	4,255,189.98	4,255,189.98
D. J. J. Cook P. Cook Equivalents		
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
Cash in Dain-Loon		4,255,189.98

Prepared by:

Ariene Mae B. Balayayo
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
Cash flow from operating activites		
Cash inflows:		
Service income	24 606 00	255 442 00
Business income	21,606.00	355,112.00
Permits and licenses	1,078,433.20	9,213,591.15
Receipts of Interests from Deposit	1 645 05	4 200 00
Other income	1,645.05	4,209.66
Receivables	4.221.40	90 744 72
Other receipts	14,393.68	89,711.73 130,757,76
Total cash inflows	1,120,299.33	9,793,382.30
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		1,020,000.04
Purchase of inventories		26,615.15
Prepayments, deposits and deferred charges		20,010.10
Other assets	4	
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
Net cash from operating activities	456,058.15	2,997,347.18
Cash flow from investing activities		
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
Net cash from investing activities	(11,386.99)	(119,352.45)
Cash flow from financing activites		1121
Cash inflows:		2
Acquisition of loan		
Total cash inflows		4
		*

Cash outflows:		
Loan amortization	67,962.00	595,503.00
Retirement/Redemption of debt securities		
Financial expenses	58,930.00	546,545.00
Net cash from financing activities	(126,892.00)	(1,142,048.00
Net increase in cash and cash equivalents	317,779.16	1,735,946.73
Cash and cash equivalents at beginning of period	3,937,410.82	2,519,243.25
Cash and cash equivalents at end of period	4,255,189.98	4,255,189.98
Prophetory of Cook 9 Cook English		
Breakdown of Cash & Cash Equivalents:		
Breakdown of Cash & Cash Equivalents:  Cash Collecting Officers		35.094.00
		35,094.00 7.000.00
Cash Collecting Officers		7,000.00
Cash Collecting Officers Petty Cash Fund		7,000.00 2,519.96
Petty Cash Fund Payroll Fund		7,000.00

Prepared by:

\*\*The latage Ariene Mae B. Balatayo Designated Bookkeeper

Noted by:

Jane Beth B. Besueña General Manager



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

INCOME:	This Month	Year to Date
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	1,64505	2,724.54
Rent Income	96.6.3	23131300130
GROSS INCOME	1,116,906.56	9,681,614.49
PERSONAL SERVICES:		
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	3,000.00	
Life & Retirement Contribution	24 024 60	55,000.00
	24,924.60	223,841.40
Employees Compensation Commission Philhealth Contribution	1,070.00	9,570.00
	2,300.00	20,425.00
Pag-ibig Contribution	1,100.00	9,900.00
Terminal Leave Benefits Honoraria	40,922.83	207,206.44
	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		
TOTAL PERSONAL SERVICES	350,554.80	3,432,213.37
MAINTENANCE & OTHER OPERATING EXPENSES:		
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.	000,00	. (0.00.00
Printing and Binding		1,000.00
Awards & Indemnities		500.00
Advertising Expenses		7,095.00
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 - Bidgs. & Other Structures		1,350.00
R & M - Office Equipment		2,550.00
R & M - IT Equipment & Software		600.00
R & M - Furnitures & Fixtures		200000000
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 Bidgs. & 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 ExpOther Machineries&Equipment	26,408.69	238,116.98
Other Maintenance & Operating Expenses	54,701.65	503,856.12
Salaries and Wages - Contractual	SAME TAKE	
TOTAL OPERATING & MAINTENANCE EXPENSES	344,380.32	3,215,110.49
The state of the s		

#### FINANCIAL EXPENSES:

Interest Expenses

546,545.00 58,930.00 753,865.12 7,193,868.86

TOTAL EXPENSES

NET INCOME (LOSS)

363,041.44 2,487,745.63

Prepared by:

Africa Mae B. Balatayo Designated Bookkeeper

Approved by:

Jane Beth B. Besueña

General Manager



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

INCOME:	This Month	Year to Date
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	0.837	
GROSS INCOME	1,118,551.61	9,683,259.54
PERSONAL SERVICES:		
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
	4,242.82	68,351.10
Overtime & Night Pay Cash Gift	1,4,4,4,4	-
Year-end Bonus	16,000.00	501,705.00
Other Bonuses & Allowances	10,000.00	-
Other Personnel Benefits TOTAL PERSONAL SERVICES	350,554.80	3,432,213.37
THE CONTROL OF		
MAINTENANCE & OTHER OPERATING EXPENSES:	3,742.00	34,583.00
Traveling Expenses - Local	3,742.00	44,133.05
Training Expenses	6,065.45	56,734.35
Office Supplies Expenses	0,000.40	50,707.00
Accountable Forms Expenses	1,500.00	30,300.00
Medical & laboratory Expenses	9,948.87	78,137.98
Gasoline, Oil & Lubricants Expenses		472,821.18
Other Supplies Expenses	8,391.27	668,073.39
Electricity Expenses	65,718.21	
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.		4 000 00
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:

Abbala fays
Ariene Mae B. Balatayo
Designated Bookkeeper

Approved by: Jane/Betll B. Besueña General Manager



### MANAPLA WATER DISTRICT Income Statement As of October 31, 2016

INCOME:	This Month	Year to Date
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		
GROSS INCOME	1,079,040.62	10,762,300.16
PERSONAL SERVICES:		
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	1,100.00	207,206.44
Honoraria	75,444.00	260,767.96
Overtime & Night Pay	5,195.31	73,546.41
Cash Gift	0,100.01	70,040.41
Year-end Bonus		
Other Bonuses & Allowances	6,000.00	507,705.00
Other Personnel Benefits	0,000.00	507,705.00
TOTAL PERSONAL SERVICES	355,738.91	3,787,952.28
MAINTENANCE & OTHER OPERATING EVERYORS		The Elice Deep
MAINTENANCE & OTHER OPERATING EXPENSES:		
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 ExpOther Machineries&Equipment	26,878.69	264,995.67
Other Maintenance & Operating Expenses	58,448.56	562,304.68
Salaries and Wages - Contractual		16
TOTAL OPERATING & MAINTENANCE EXPENSES	368,557.12	3,583,667.61

#### FINANCIAL EXPENSES:

Interest Expenses 58,471.00 605,016.00

TOTAL EXPENSES 782,767.03 7,976,635.89

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

Prepared by:

Adhala fayo
Arlene Mae B. Baletayo
Designated Bookkeeper

Approved by:

Jame Beth B. Besueña

General Manager



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

	This Month		Year to Date
<u>ASSETS</u>			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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
INVENTORIES			
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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	136,549.80		8,103,092.98
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,226,752.30	1,008,442.96
Office Equipment Euroituses 9 Eightsee			
Office Equipment , Furnitures & Fixtures		214,372.16	
Office Equipment	2,123.61	163,501.22	50,870.94
Less: Accum. Dep'n OE	2,123.01	103,301.22	30,070.34

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
_			
Machinery and Equipment			
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
Transportation Equipment			
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
TOTAL PROPERTY, PLANT & EQUIPMENT	60,379.18		8,954,962.39
OTHER ASSETS			
Sinking Fund	5,000.00		328,921.20
Total	5,000.00		328,921.20
TOTAL ASSETS	201,928.98		17,386,976.57
WALLINGTON WATER			
LIABILITIES			
CURRENT LIABILITIES			
Payable Account	(4.004.40)		50.007.00
Account Payable - Suppliers	(4,031.48)		59,667.38
Interest Payable			0.070.04
Due to Officers & Employees  Total	(4,031.48)		9,876.94 69,544.32
Total	(4,031.40)		03,344.32
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
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			
Performance/Bidders Bond Payable			3,000.00
Total			1,980.01
TOTAL CURRENT LIABILITIES	(26,891.29)		636,192.02



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

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

on and demandable of agencing of parels	This Month	Year to Date
Cash flow from operating activites		
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		10.715
Receivables	10,783.60	100,495.33
Other receipts	14,607.50	145,365.26
Total cash inflows	1,095,014.31	10,888,396.61
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	414,007.46	3,411,354.64
Cash flow from investing activities		
Cash inflows:		-
Sale of property, plant and equipment	•	
Sale of investments		
Proceeds from matured investment		
Interest and dividends		*
Total cash inflows		-
Cash outflows:		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Investments	5,000.00	25,320.1
Purchase/Acquisition of property, plant and equipment		99,032.2
Grant of loans	-	
Total cash outflows	5,000.00	124,352.4
Net cash from investing activities	(5,000.00)	(124,352.4
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		

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

Breakdown of Cash & Cash Equivalents:

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

Prepared by:

Arlene Mae B. Bajatayo Designated Bookkeeper Noted by:

Jane Bethie Besueña General Manager



# MANAPLA WATER DISTRICT

B Gallo St., Manapla, Negros Occidental

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

Den and communication of sections of particles.	This Month	Year to Date
Cash flow from operating activites		
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	1,095,014.31	10,888,396.61
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	414,007.46	3,411,354.64
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		•
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		-
Cash outflows:	annelli .	
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	(5,000.00)	(124,352.45)
Cash flow from financing activites		0.00
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:
Abbala fayo
Ariene Mae B. Balatayo
Designated Bookkeeper

Approved by: Jane Beth B. Besueña General Manager

IT Equipment & Software   Less: Accum. Depin ITE & S   2,477.99   324,239.33   143.8					
IT Equipment & Software   Less: Accum, Depin ITE & S   2,477.99   324,239.33   143,8			275,773.23		Furniture and Fixtures
Less: Accum. Dep'n ITE & S   2,477.99   324,239.33   143.8	,983.81	71,98	203,789.42	1,148.31	Less: Accum. Dep'n F & F
Less: Accum. Dep'n ITE & S   2,477.99   324,239.33   143.8			468,136.34		IT Equipment & Software
Other Machinery and Equipment         4,395,542,01           Less: Accum. Dep'n OM & E         26,878.69         2,327,917.17         2,067,6           Transportation Equipment         Motor Vehicles         1,051,774.12           Less: Accum. Dep'n MV         1,051,774.12           Other Property, Plant & Equipment         60.379.18         8,954.9           TOTAL PROPERTY, PLANT & EQUIPMENT         60.379.18         8,954.9           OTHER ASSETS         Sinking Fund         5,000.00         328,9           TOTAL ASSETS         201,928.98         17,386,9           TOTAL ASSETS         201,928.98         17,386,9           LIA BILITIES         293,00         9,8           Payable Account         (4,031.48)         59,6           Interest Payable         9,8           Due to Officers & Employees         9,8           Total         (4,031.48)         69,5           Inter - Agency Payables         (4,031.48)         69,5           Due to Officers & Employees         9,8         (4,031.48)         69,5           Inter - Agency Payables         (4,031.48)         69,5           Due to Pay-ibig         (300.00)         14,6           Due to Other GOCC's         (11,100.50)         64,8 <td>,897.01</td> <td>143,89</td> <td></td> <td>2,477.99</td> <td></td>	,897.01	143,89		2,477.99	
Less: Accum. Dep'n OM & E   26,878.69   2,327,917.17   2,067,6					Machinery and Equipment
Less: Accum. Dep'n OM & E   26,878.69   2,327,917.17   2,067,6			4 395 542 01		Other Machinery and Equipment
Motor Vehicles	624.84	2,067,62		26,878.69	
Less: Accum. Dep'n MV					Transportation Equipment
Less: Accum. Dep'n MV			1.051.774.12		Motor Vehicles
Construction in Progress         108,162.01         363,3           TOTAL PROPERTY, PLANT & EQUIPMENT         60,379.18         8,954,9           OTHER ASSETS         5,000.00         328,9           Total         5,000.00         328,9           TOTAL ASSETS         201,928.98         17,386,9           LIABILITIES         201,928.98         17,386,9           LIABILITIES         Payable Account         4,031.48)         59,6           Interest Payable         9,8         69,5           Inter - Agency Payables         9,8         69,5           Inter - Agency Payables         10e to GSIS         (7,095.45)         293,0           Due to Pag-ibig         (300.00)         14,6         6,7           Due to Philihealth         6,7         6,7         6,7           Due to Other GOCC's         (11,100.50)         64,8         6,8           Due to Other NGA's         106,9         106,9         106,9           Other Liability Accounts         106,9         106,9         106,9         106,9					
TOTAL PROPERTY, PLANT & EQUIPMENT         60,379.18         8,954,9           OTHER ASSETS         5,000.00         328,9           Total         5,000.00         328,9           TOTAL ASSETS         201,928.98         17,386,9           LIA BILITIES         201,928.98         17,386,9           LIA BILITIES         201,928.98         17,386,9           LIA BILITIES         4,031.48         59,6           Payable Account         4,031.48         59,6           Interest Payable         9,8         59,6           Inter - Agency Payables         9,8         69,5           Due to GSIS         (7,095.45)         293,0           Due to Pag-ibig         (300.00)         14,6           Due to Philhealth         6,7           Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         106,9           Total         (22,859.81)         564,6           Other Liability Accounts         60,000         64,8           Other Liability Accounts         60,000         64,8	-				Other Property, Plant & Equipment
OTHER ASSETS         Sinking Fund         5,000.00         328,9           TOTAL ASSETS         201,928.98         17,386,9           LIABILITIES           Payable Account           Account Payable - Suppliers         (4,031.48)         59,6           Interest Payable         9,8         69,5           Due to Officers & Employees         9,8         69,5           Inter - Agency Payables         (7,095.45)         293,0           Due to GSIS         (7,095.45)         293,0           Due to Pay-ibig         (300.00)         14,6           Due to Philhealth         6,7           Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         106,9           Total         (22,859.81)         564,6	341.28	363,34		108,162.01	Construction in Progress
Total   5,000.00   328,9     Total   5,000.00   328,9     TOTAL ASSETS   201,928.98   17,386,9     LIABILITIES     CURRENT LIABILITIES     Payable Account     Account Payable - Suppliers   (4,031.48)   59,6     Interest Payable     Due to Officers & Employees   9,8     Total   (4,031.48)   69,5     Inter - Agency Payables     Due to GSIS   (7,095.45)   293,0     Due to Pag-ibig   (300.00)   14,6     Due to Philhealth   6,7     Due to BIR   (4,363.86)   78,3     Due to Other GOCC's   (11,100.50)   64,8     Due to Other NGA's   106,9     Total   (22,859.81)   564,6	,962.39	8,954,96		60,379.18	TOTAL PROPERTY, PLANT & EQUIPMENT
Total 5,000.00 328,9  TOTAL ASSETS 201,928.98 17,386,9  LIA BILITIES  CURRENT LIABILITIES  Payable Account Account Payable - Suppliers (4,031.48) 59,6 Interest Payable Due to Officers & Employees 9,8 Total (4,031.48) 69,5  Inter - Agency Payables Due to GSIS (7,095.45) 293,0 Due to Pag-ibig (300.00) 14,6 Due to Philhealth 6,7 Due to BIR (4,363.86) 78,3 Due to Other GOCC's (11,100.50) 64,8 Due to Other NGA's (22,859.81) 564,6  Other Liability Accounts					OTHER ASSETS
TOTAL ASSETS 201,928.98 17,386,9  LIABILITIES  CURRENT LIABILITIES  Payable Account Account Payable - Suppliers (4,031.48) 59,6 Interest Payable Due to Officers & Employees 9,8 Total (4,031.48) 69,5  Inter - Agency Payables Due to GSIS (7,095.45) 293,0 Due to Pag-ibig (300.00) 14,6 Due to Philhealth 6,7 Due to BIR (4,363.86) 78,3 Due to Other GOCC's (11,100.50) 64,8 Due to Other NGA's 106,9  Total (22,859.81) 564,6	,921.20	328,92		5,000.00	Sinking Fund
LIABILITIES  CURRENT LIABILITIES  Payable Account Account Payable - Suppliers (4,031.48) 59,6 Interest Payable Due to Officers & Employees 9,8 Total (4,031.48) 69,5  Inter - Agency Payables Due to GSIS (7,095.45) 293,0 Due to Pag-ibig (300.00) 14,6 Due to Philhealth 6,7 Due to BIR (4,363.86) 78,3 Due to Other GOCC's (11,100.50) 64,8 Due to Other NGA's (22,859.81) 564,6  Other Liability Accounts	,921.20	328,92		5,000.00	Total
CURRENT LIABILITIES           Payable Account         4,031.48)         59,6           Interest Payable         9,8           Due to Officers & Employees         9,8           Total         (4,031.48)         69,5           Inter - Agency Payables         (7,095.45)         293,0           Due to GSIS         (7,095.45)         293,0           Due to Pag-ibig         (300.00)         14,6           Due to Philhealth         6,7           Due to BIR         (4,363.86)         78,3           Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         108,9           Total         (22,859.81)         564,6	976.57	17,386,97		201,928.98	TOTAL ASSETS
CURRENT LIABILITIES           Payable Account         4,031.48)         59,6           Interest Payable         9,8           Due to Officers & Employees         9,8           Total         (4,031.48)         69,5           Inter - Agency Payables         (7,095.45)         293,0           Due to GSIS         (7,095.45)         293,0           Due to Pag-ibig         (300.00)         14,6           Due to Philhealth         6,7           Due to BIR         (4,363.86)         78,3           Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         108,9           Total         (22,859.81)         564,6					LIABILITIES
Payable Account       (4,031.48)       59,6         Interest Payable       9,8         Due to Officers & Employees       9,8         Total       (4,031.48)       69,5         Inter - Agency Payables       (7,095.45)       293,0         Due to GSIS       (7,095.45)       293,0         Due to Pag-libig       (300.00)       14,6         Due to Philhealth       6,7         Due to BIR       (4,363.86)       78,3         Due to Other GOCC's       (11,100.50)       64,8         Due to Other NGA's       106,9         Total       (22,859.81)       564,6					
Account Payable - Suppliers (4,031.48) 59,6 Interest Payable Due to Officers & Employees 9,8 Total (4,031.48) 69,5  Inter - Agency Payables Due to GSIS (7,095.45) 293,0 Due to Pag-ibig (300.00) 14,6 Due to Philhealth 6,7 Due to BIR (4,363.86) 78,3 Due to Other GOCC's (11,100.50) 64,8 Due to Other NGA's (22,859.81) 564,6  Other Liability Accounts					
Interest Payable  Due to Officers & Employees  Total  (4,031.48)  9,8  (4,031.48)  69,5  Inter - Agency Payables  Due to GSIS  Due to Pag-ibig  Due to Philhealth  56,7  Due to BIR  (4,363.86)  78,3  Due to Other GOCC's  (11,100.50)  64,8  Due to Other NGA's  Total  (22,859.81)  564,6	667.38	59.66		(4.031.48)	
Due to Officers & Employees   9,8     Total   (4,031.48)   69,5     Inter - Agency Payables     Due to GSIS   (7,095.45)   293,0     Due to Pag-ibig   (300.00)   14,6     Due to Philhealth   6,7     Due to BIR   (4,363.86)   78,3     Due to Other GOCC's   (11,100.50)   64,8     Due to Other NGA's   106,9     Total   (22,859.81)   564,6				***************************************	
Total (4,031.48) 69,5  Inter - Agency Payables  Due to GSIS (7,095.45) 293,0  Due to Pag-ibig (300.00) 14,6  Due to Philhealth 6,7  Due to BIR (4,363.86) 78,3  Due to Other GOCC's (11,100.50) 64,8  Due to Other NGA's (22,859.81) 564,6  Other Liability Accounts	876.94	9,87			
Due to GSIS         (7,095.45)         293,0           Due to Pag-ibig         (300.00)         14,6           Due to Philhealth         6,7           Due to BIR         (4,363.86)         78,3           Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         106,9           Total         (22,859.81)         564,6	,544.32			(4,031.48)	· · · · · · · · · · · · · · · · · · ·
Due to Pag-ibig       (300.00)       14,6         Due to Philhealth       6,7         Due to BIR       (4,363.86)       78,3         Due to Other GOCC's       (11,100.50)       64,8         Due to Other NGA's       106,9         Total       (22,859.81)       564,6					Inter - Agency Payables
Due to Pag-ibig       (300.00)       14,6         Due to Philhealth       6,7         Due to BIR       (4,363.86)       78,3         Due to Other GOCC's       (11,100.50)       64,8         Due to Other NGA's       106,9         Total       (22,859.81)       564,6	043.69	293,04		(7,095.45)	Due to GSIS
Due to Philhealth       6,7         Due to BIR       (4,363.86)       78,3         Due to Other GOCC's       (11,100.50)       64,8         Due to Other NGA's       106,9         Total       (22,859.81)       564,6	605.52				Due to Pag-ibig
Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         108,9           Total         (22,859.81)         564,6           Other Liability Accounts	799.84				Due to Philhealth
Due to Other GOCC's         (11,100.50)         64,8           Due to Other NGA's         108,9           Total         (22,859.81)         564,6           Other Liability Accounts	399.65	78,39		(4,363.86)	Due to BIR
Total (22,859.81) 564,6 Other Liability Accounts	842.29		-	(11,100.50)	Due to Other GOCC's
Other Liability Accounts	976.70	106,97			Due to Other NGA's
	,667.69	564,66		(22,859.81)	Total
					Other Liability Accounts
1110	,019.99)	(1,01			Other Payable
Guaranty Deposits Payable	med meg gest fil	2003			
	,000.00	3,00			
	,980.01				
The All Control of the Control of th	192.02	1 11 2 5 7 7 7 1 1		(26,891.29)	The State of the Control of the Cont



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

	This Month		Year to Date
<u>ASSETS</u>			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
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
RECEIVABLES			
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
INVENTORIES			
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
PREPAYMENTS			
Deferred Charges			27,939.79
OTHER CURRENT ASSETS			
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	136,549.80		8,103,092.98
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
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
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less: Accum. Dep'n OS	3,974.34	1,226,752.30	1,008,442.96
Office Equipment , Furnitures & Fixtures			
Office Equipment		214,372.16	
Less: Accum. Dep'n OE	2,123.61	163,501.22	50,870.94

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 ExpOther Machineries&Equipment	26,878.69	264,995.67
Other Maintenance & Operating Expenses	58,448.56	562,304.68
Salaries and Wages - Contractual		
TOTAL OPERATING & MAINTENANCE EXPENSES	368,557.12	3,583,667.61

#### FINANCIAL EXPENSES:

Interest Expenses

58,471.00 605,016.00

TOTAL EXPENSES

782,767.03 7,976,635.89

NET INCOME (LOSS)

296,273.59 2,785,664.27

Prepared by:

Adhala fays Arlene Mae B. Balgtayo Designated Bookkeeper

General Ma

Jame Beth B. Besueña General Manager

Approved by:



#### MANAPLA WATER DISTRICT Income Statement As of October 31, 2016

INCOME:	This Month	Year to Date
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		
GROSS INCOME	1,079,040.62	10,762,300.16
PERSONAL SERVICES:		
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	1,100.00	207,206.44
Honoraria	75,444.00	260,767.96
Overtime & Night Pay	5,195.31	73,546.41
Cash Gift	5,195.51	73,540.41
Year-end Bonus		
Other Bonuses & Allowances	6,000.00	E07 70E 00
Other Personnel Benefits	6,000.00	507,705.00
TOTAL PERSONAL SERVICES	355,738.91	3,787,952.28
MAINTENANCE & OTHER OPERATING EXPENSES:		
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:	This Month	Year to Date
Income from Waterworks System	1,050,318.66	11 094 000 0
Fines and Penalties	32,502.92	11,084,099.21
Other Business Income	34,911.68	332,779.07
Interest Income	34,311.00	458,785.55
Rent Income		4,369.59
GROSS INCOME	1,117,733.26	11,880,033.42
PERSONAL SERVICES:		
Salaries and Wages - Regular	200 705 00	0.007.755.00
Salaries and Wages - Casual	200,705.00	2,207,755.00
PERA	7,000.00	71,090.91
Representation Allowance	22,636.37	242,090.93
Transportation Allowance	5,000.00	55,000.00
Clothing Allowance	5,000.00	55,000.00
Life & Retirement Contribution	04.004.00	55,000.00
Employees Compensation Commission	24,924.60	273,690.60
Philhealth Contribution	1,070.00	11,710.00
Pag-ibig Contribution	2,300.00	25,025.00
Terminal Leave Benefits	1,100.00	12,100.00
Honoraria		207,206.44
Overtime & Night Pay	15,940.80	276,708.76
Cash Gift	7,297.10	80,843.51
Year-end Bonus	55,000.00	55,000.00
Other Bonuses & Allowances	207,705.00	207,705.00
Other Personnel Benefits	6,000.00	513,705.00
TOTAL PERSONAL SERVICES	561,678.87	4,349,631.15
		4,040,001.10
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.	ALTEREST	-
Printing and Binding	2,720.00	3,720.00
Awards & Indemnities	(0.000000000000000000000000000000000000	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	6,612.00	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	2,123.61	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 ExpOther Machineries&Equipment	26,878.69	291,874.36
Other Maintenance & Operating Expenses	57,284.84	619,589.52
Salaries and Wages - Contractual	2,450.00	2,450.00
TOTAL OPERATING & MAINTENANCE EXPENSES	380,539.83	3,964,207.44

#### FINANCIAL EXPENSES:

Interest Expenses

663,025.00 58,009.00

TOTAL EXPENSES

1.000,227.70 8,976,863.59

NET INCOME (LOSS)

117,505.56 2,903,169.83

Prepared by:

Arlene Mae B. Balatayo
Designated Bookkeeper

Approved by: General Manager



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

	This Month		Year to Date
ASSETS			
CURRENT ASSETS			
CASH ON HAND			
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
CASH IN BANK			
CIB - Current Account	19,765.69		1,180,611.46
CIB - Savings Account	65,569.61		3,404,291.99
Total	85,335.30		4,584,903.45
RECEIVABLES			
Account Receivable - Customera	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
INVENTORIES	10,007,00		2,012,279.00
Office Supplies Inventory		-	0.500.00
Accountable Forms Inventory			9,500,00
Other Supplies Inventory	22.710.20		37,559.40
Total	32,718.30		923,560.83
PREPAYMENTS	32,718.30		970,620.23
Deferred Charges			22.200000
OTHER CURRENT ASSETS			27,939.79
Guaranty Deposits			6,000.00
TOTAL CURRENT ASSETS	138,996.22		8,242,089.20
PROPERTY, PLANT AND EQUIPMENT			
Land & Land Improvements			
Land			125 000 05
Elec., Power/Artesian wells		7,201,782.80	125,908.95
Less: Accum. Dep'n Artesian	11 170 90		
seed Pedalic Sept Micolani.	11,179.89	2,090,070.09	5,111,712.71
Buildings & Structures			
Buildings & Other Structures		2,235,195.26	
Less Accum Dep'n - OS	3,974.34	1,230,726.64	1,004,468.62
Office Equipment , Furnitures & Fixtures			
Office Equipment	4,770.00	219,142.16	1
Less: Accum. Dep'n OE	2,123.61	165,624,83	E2 E47 00
	4,123,01	100,024.83	53,517.33

Furniture and Foctures		275,773.23	
Less: Accum. Dep'n F & F	1,148.31	204,937.73	70,835.50
IT Equipment & Software		The second second	
Less Accum. Dep'n ITE & S		468,136.34	
coss recons pepil. The & S	2,477.99	326,717.32	141,419.02
Machinery and Equipment			
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
Transportation Equipment			
Motor Vehicles		1.051.774.40	
Less Accum Dep'n - MV		1,051,774.12	
per a			
Other Property, Plant & Equipment Construction in Progress			202 244 04
1000000			363,341.28
TOTAL PROPERTY, PLANT & EQUIPMENT	(43,012.83)		8,911,949.56
OTHER ASSETS			
Sinking Fund	5,000.00		333,921.20
			555,521.20
Total	5,000.00	4	333,921,20
TOTAL ASSETS	100,983.39		17,487,959.96
LIABILITIES			
CURRENT LIABILITIES			
Payable Account			
Account Payable - Suppliers	58,087.25		1477 757 55
Interest Payable	50,007.25		117,754.63
Due to Officers & Employees			9,876.94
Total	58,087.25		127,631.57
take Arrest Borres			
Inter - Agency Payables Due to GSIS	14200000000000		
Due to Pag-loig	(27,176.35)		265,867.34
Due to Philhealth			14,605.52
	10/2/24/1977		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	122 122 1		106,976.70
Total	125,496.74		690,164,43
Other Liability Accounts			
Other Payable			(1,019.99)
Guaranty Deposits Payable			(1,010.00)
Performance/Bidders Bond Payable			3,000.00
The state of the s			
Total			1,980.01

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)	8,099,808.47
TOTAL LIABILITIES AND EQUITY	100,983.39	17,487,959.96
		THE RESERVE TO SHARE THE PARTY OF THE PARTY

Prepared by:

Ariene Mae B. Baldrayo
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 November 30, 2016

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	24 522 00	440 400 00
Business income	31,522.00	419,466.00
Permits and licenses	1,006,338.45	11,256,720.81
Receipts of Interests from Deposit		
Other income	-	4,209.66
Receivables		100000000000000000000000000000000000000
Other receipts	20,324.55	120,819.88
Total cash inflows	14,993.20	160,358.46
rotal cash fillows	1,073,178.20	11,961,574.81
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	10	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
Total cash outflows	848,827,85	8,325,869.82
Net cash from operating activities	224,350.35	3,635,704.99
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment	2	
Sale of investments	-	
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
*		
Cash outflows:		4.0
Investments	5,000.00	30,320,18
Purchase/Acquisition of property, plant and equipment	4,514.46	103,546.73
Grant of loans	2.540,000	100000000000000000000000000000000000000
Total cash outflows	9.514.46	133,866.91
Net cash from investing activities	(9,514.46)	(133,866.91)
Cash flow from financing activities		
Cash inflows:		-
Acquisition of loan		
Total cash inflows	- 1	
TOTAL CAST INDOWS	345	

Cash outflows:		181
Loan amortization	68,883.00	732,807.00
Retirement/Redemption of debt securities	00,000.00	102,007.00
Financial expenses	58,009.00	663,025,00
Net cash from financing activities	(126,892.00)	(1,395,832.00)
Net increase in cash and cash equivalents	87,943.89	2,106,006.08
Cash and cash equivalents at beginning of period	4,537,305.44	2,519,243.25
Cash and cash equivalents at end of period	4,625,249.33	4,625,249.33
Breakdown of Cash & Cash Equivalents:		
Cash Collecting Officers		20,000,00
Petty Cash Fund		30,825.92
Payroll Fund		7,000.00
Cash in Bank-LCCA		2,519.96
Cash in Bank-LCSA		1,180,611.46
Cash in Dank-LCOA	8-	3,404,291.99
	_	4,625,249.33

Prepared by:

Arlene Mae B. Balatayo
Designated Bookkeeper

Noted by: Jane Beth 8. Besueña General Manager