

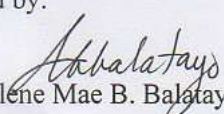


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of January 31, 2018

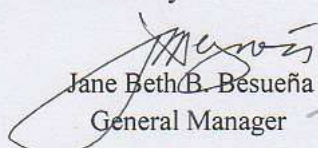
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,078,907.15	1,078,907.15
Interest Income	-	-
Fines and Penalties-Business Income	33,422.19	33,422.19
Other Business Income	22,501.88	22,501.88
Total Service and Business Income	1,134,831.22	1,134,831.22
Other Non-Operating Income		
Total Revenue	1,134,831.22	1,134,831.22
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	216,026.00	216,026.00
Salaries And Wages-Casual/Contractual	35,320.00	35,320.00
Personnel Economic Relief Allowance (PERA)	26,000.00	26,000.00
Representation Allowance (RA)	5,000.00	5,000.00
Transportation Allowance (TA)	5,000.00	5,000.00
Clothing/Uniform Allowance	78,000.00	78,000.00
Honoraria	13,340.00	13,340.00
Overtime And Night Pay	10,662.15	10,662.15
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	4,800.00
Retirement And Life Insurance Premiums	30,161.52	30,161.52
Pag-Ibig Contributions	1,300.00	1,300.00
Philhealth Contributions	3,061.40	3,061.40
Employees Compensation Insurance Premiums	1,243.00	1,243.00
Terminal Leave Benefits	13,821.67	13,821.67
Other Personnel Benefits	-	-
Total Personnel Expenses	443,735.74	443,735.74
Traveling Expenses-Local	2,074.00	2,074.00
Training Expenses	-	-
Office Supplies Expenses	5,586.85	5,586.85
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	12,600.00	12,600.00
Fuel, Oil And Lubricants Expenses	6,065.81	6,065.81
Other Supplies And Materials Expenses	29,673.85	29,673.85
Electricity Expenses	95,942.54	95,942.54

Postage And Courier Services	-	-
Telephone Expenses	4,290.90	4,290.90
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	-	-
Legal Services	-	-
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	21,568.50	21,568.50
Repairs & Maintenance-Transportation Equipment	23,241.00	23,241.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	22,916.25	22,916.25
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	900.00	900.00
Printing And Publication Expenses	-	-
Representation Expenses	647.00	647.00
Transportation And Delivery Expenses	1,500.00	1,500.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	998.00	998.00
Donations	-	-
Other Maintenance And Operating Expenses	51,383.40	51,383.40
Total Maintenance And Other Operating Exp.	279,388.10	279,388.10
Financial Expenses		
Interest Expenses	52,429.00	52,429.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.74	12,734.74
Depreciation-Buildings And Other Structures	3,687.46	3,687.46
Depreciation-Machinery And Equipment	32,299.86	32,299.86
Depreciation-Transportation Equipment	1,606.97	1,606.97
Depreciation-Furniture, Fixtures And Books	935.44	935.44
Impairment Loss-Loans And Receivables	55,676.73	55,676.73
Total Depreciation	106,941.20	106,941.20
Total Expenses	882,494.04	882,494.04
Total Comprehensive Income	252,337.18	252,337.18

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Desueña
General Manager



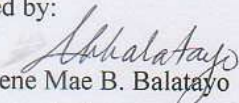
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of January 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(37,359.74)	19,883.68
Petty Cash	2,342.00	10,000.00
Cash in Bank-Local Currency, Current Account	79,808.93	616,550.69
Cash in Bank-Local Currency, Savings Account	188,793.14	5,690,246.66
TOTAL CASH AND CASH EQUIVALENTS	<u>233,584.33</u>	<u>6,336,681.03</u>
Receivables		
Accounts Receivable	25,825.89	4,841,765.74
Receivables-Disallowances/Charges	(2,000.00)	824,737.61
Other Receivables	1,253.20	239,852.66
TOTAL RECEIVABLE	<u>25,079.09</u>	<u>5,906,356.01</u>
Less: Allowance For Impairment-Accounts Receivable	55,676.73	4,338,448.85
NET RECEIVABLES	<u>(30,597.64)</u>	<u>1,567,907.16</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	29,694.40
Other Supplies And Materials Inventory	(11,833.07)	996,685.21
TOTAL INVENTORIES	<u>(11,833.07)</u>	<u>1,026,379.61</u>
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	-	32,822.95
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>-</u>	<u>79,282.70</u>
Total Current Assets	<u>191,153.62</u>	<u>9,010,250.50</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,193,262.65
Less: Accumulated Depreciation-Plant (UPIS)	12,734.74	2,257,210.32
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,734.74)</u>	<u>5,936,052.33</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,285,189.88
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>950,005.38</u>

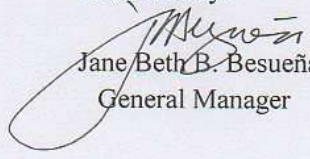
Machinery	-	4,302,628.08
Less: Accumulated Depreciation-Machinery	27,216.19	2,620,740.48
Net Book Value of Machinery	<u>(27,216.19)</u>	<u>1,681,887.60</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	95,365.50
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>58,552.76</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	2,276.24	142,129.76
Net Book Value of Information and Communication Technology Equip	<u>(2,276.24)</u>	<u>62,484.15</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,009,688.74
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>122,422.42</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	935.44	163,184.12
Net Book Value of Furnitures and Fixtures	<u>(935.44)</u>	<u>49,147.31</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	1,500.00	383,379.43
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(49,764.47)</u>	<u>9,369,840.33</u>
Investments		
Sinking Fund	-	409,667.68
Intangible Assets		
Computer Software	-	45,000.00
Websites	15,250.00	33,350.00
TOTAL INTANGIBLE ASSETS	<u>15,250.00</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>(34,514.47)</u>	<u>9,857,858.01</u>
TOTAL ASSETS	<u>156,639.15</u>	<u>18,868,108.51</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	(8,894.35)	50,815.81
Due to Officers And Employees	(1,800.00)	10,068.64
Loans Payable-Domestic	(57,096.00)	656,459.00
TOTAL FINANCIAL LIABILITIES	<u>(67,790.35)</u>	<u>717,343.45</u>
Inter-Agency Payables		
Due to BIR	(36,968.46)	72,294.87
Due to GSIS	3,307.73	93,796.10
Due to PAG-IBIG	400.00	12,922.86

Due to PHILHEALTH	1,147.80	8,222.64
Due to NGAS	-	106,976.70
Due to Government Corporations	3,000.00	53,717.48
TOTAL INTER-AGENCY PAYABLES	(29,112.93)	347,930.65
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(96,903.28)	1,064,254.11
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,205.25	100,349.44
Total Non-Current Liabilities	1,205.25	7,105,579.73
TOTAL LIABILITIES	(95,698.03)	8,169,833.84
EQUITY		
Government Equity	-	461,839.00
Retained Earnings/(Deficit)	252,337.18	10,236,435.67
TOTAL EQUITY	252,337.18	10,698,274.67
TOTAL LIABILITIES & EQUITY	156,639.15	18,868,108.51

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
 For the Period Ended January 31, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	14,186.00	14,186.00
Business income	1,087,708.70	1,087,708.70
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables	41,278.70	41,278.70
Other receipts	10,602.00	10,602.00
Total cash inflows	<u>1,153,775.40</u>	<u>1,153,775.40</u>
Cash outflows:		
Personal services	302,935.00	302,935.00
Maintenance and other operating expenses	236,636.60	236,636.60
Interest expense		
Purchase of inventories	44,836.86	44,836.86
Prepayments, deposits and deferred charges		
Other assets		
Payables	14,527.29	14,527.29
Other disbursements	210,230.32	210,230.32
Total cash outflows	<u>809,166.07</u>	<u>809,166.07</u>
Net cash from operating activities	<u>344,609.33</u>	<u>344,609.33</u>
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		<u>-</u>
Cash outflows:		
Investments		-
Purchase/Acquisition of property, plant and equipment	1,500.00	1,500.00
Grant of loans		
Total cash outflows	<u>1,500.00</u>	<u>1,500.00</u>
Net cash from investing activities	<u>(1,500.00)</u>	<u>(1,500.00)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows		<u>-</u>

Cash outflows:		
Loan amortization	57,096.00	57,096.00
Retirement/Redemption of debt securities		-
Financial expenses	52,429.00	52,429.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(109,525.00)</u>
Net increase in cash and cash equivalents	233,584.33	233,584.33
Cash and cash equivalents at beginning of period	<u>6,105,616.66</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>6,339,200.99</u>	<u>6,339,200.99</u>

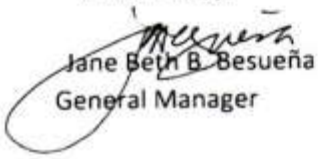
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	19,883.68
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,459,155.44
Cash in Bank-LCSA	4,847,641.91
	<u>6,339,200.99</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of February 2g 2018

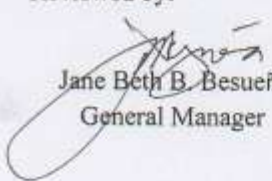
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,071,638.12	2,150,545.27
Interest Income	-	-
Fines and Penalties-Business Income	30,294.41	63,716.60
Other Business Income	28,386.14	50,888.02
Total Service and Business Income	1,130,318.67	2,265,149.89
Other Non-Operating Income		
Total Revenue	1,130,318.67	2,265,149.89
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	216,026.00	432,052.00
Salaries And Wages-Casual/Contractual	35,320.00	70,640.00
Personnel Economic Relief Allowance (PERA)	26,000.00	52,000.00
Representation Allowance (RA)	5,000.00	10,000.00
Transportation Allowance (TA)	5,000.00	10,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	59,597.42	72,937.42
Overtime And Night Pay	6,526.22	17,188.37
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	9,600.00
Retirement And Life Insurance Premiums	30,161.52	60,323.04
Pag-Ibig Contributions	1,300.00	2,600.00
Philhealth Contributions	3,061.40	6,122.80
Employees Compensation Insurance Premiums	1,243.00	2,486.00
Terminal Leave Benefits	-	13,821.67
Other Personnel Benefits	-	-
Total Personnel Expenses	394,035.56	837,771.30
Traveling Expenses-Local	6,446.00	8,520.00
Training Expenses	-	-
Office Supplies Expenses	16,717.03	22,303.88
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,200.00	13,800.00
Fuel, Oil And Lubricants Expenses	5,696.92	11,762.73
Other Supplies And Materials Expenses	60,242.50	89,916.35
Electricity Expenses	98,191.66	194,134.20

Postage And Courier Services	125.00	125.00
Telephone Expenses	4,124.15	8,415.05
Awards/Rewards Expenses	500.00	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	870.00	870.00
Legal Services	100.00	100.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	3,460.00	25,028.50
Repairs & Maintenance-Transportation Equipment	232.00	23,473.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	21,085.73	44,001.98
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	-	900.00
Printing And Publication Expenses	600.00	600.00
Representation Expenses	872.00	1,519.00
Transportation And Delivery Expenses	-	1,500.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	43,398.12	94,781.52
Total Maintenance And Other Operating Exp.	263,861.11	543,249.21
Financial Expenses		
Interest Expenses	52,045.00	104,474.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	25,469.47
Depreciation-Buildings And Other Structures	3,687.46	7,374.92
Depreciation-Machinery And Equipment	32,299.86	64,599.72
Depreciation-Transportation Equipment	1,606.97	3,213.94
Depreciation-Furniture, Fixtures And Books	935.44	1,870.88
Impairment Loss-Loans And Receivables	55,238.09	110,914.82
Total Depreciation	106,502.55	213,443.75
Total Expenses	816,444.22	1,698,938.26
Total Comprehensive Income	313,874.45	566,211.63

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of February 28, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	12,454.45	32,338.13
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	186,800.18	803,350.87
Cash in Bank-Local Currency, Savings Account	56,384.90	5,746,631.56
TOTAL CASH AND CASH EQUIVALENTS	<u>255,639.53</u>	<u>6,592,320.56</u>
Receivables		
Accounts Receivable	38,790.07	4,880,555.81
Receivables-Disallowances/Charges	(2,000.00)	822,737.61
Other Receivables	1,728.60	241,581.26
TOTAL RECEIVABLE	<u>38,518.67</u>	<u>5,944,874.68</u>
Less: Allowance For Impairment-Accounts Receivable	55,238.09	4,393,686.94
NET RECEIVABLES	<u>(16,719.42)</u>	<u>1,551,187.74</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	29,694.40
Other Supplies And Materials Inventory	13,422.34	1,010,107.55
TOTAL INVENTORIES	<u>13,422.34</u>	<u>1,039,801.95</u>
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	25,320.00	58,142.95
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>25,320.00</u>	<u>104,602.70</u>
Total Current Assets	<u>277,662.45</u>	<u>9,287,912.95</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,193,262.65
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,269,945.05
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,734.73)</u>	<u>5,923,317.60</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,288,877.34
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>946,317.92</u>

Machinery	-	4,302,628.08
Less: Accumulated Depreciation-Machinery	27,216.19	2,647,956.67
Net Book Value of Machinery	<u>(27,216.19)</u>	<u>1,654,671.41</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	98,172.93
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>55,745.33</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	2,276.24	144,406.00
Net Book Value of Information and Communication Technology Equip	<u>(2,276.24)</u>	<u>60,207.91</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,011,295.71
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>120,815.45</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	935.44	164,119.56
Net Book Value of Furnitures and Fixtures	<u>(935.44)</u>	<u>48,211.87</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	383,379.43
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(51,264.46)</u>	<u>9,318,575.87</u>
Investments		
Sinking Fund	<u>32,000.00</u>	<u>441,667.68</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>(19,264.46)</u>	<u>9,838,593.55</u>
TOTAL ASSETS	<u>258,397.99</u>	<u>19,126,506.50</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	(368.89)	50,446.92
Due to Officers And Employees	-	10,068.64
Loans Payable-Domestic	(57,480.00)	598,979.00
TOTAL FINANCIAL LIABILITIES	<u>(57,848.89)</u>	<u>659,494.56</u>
Inter-Agency Payables		
Due to BIR	(1,543.48)	70,751.39
Due to GSIS	288.48	94,084.58
Due to PAG-IBIG	2,798.31	15,721.17

Due to PHILHEALTH	(0.07)	8,222.57
Due to NGAS	-	106,976.70
Due to Government Corporations	(2,000.00)	51,717.48
TOTAL INTER-AGENCY PAYABLES	(456.76)	347,473.89
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(58,305.65)	1,005,948.46
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,829.19	103,178.63
Total Non-Current Liabilities	2,829.19	7,108,408.92
TOTAL LIABILITIES	(55,476.46)	8,114,357.38

EQUITY

Government Equity	-	461,839.00
Retained Earnings/(Deficit)	313,874.45	10,550,310.12
TOTAL EQUITY	313,874.45	11,012,149.12
TOTAL LIABILITIES & EQUITY	258,397.99	19,126,506.50

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
For the Period Ended February 28, 2018

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	27,010.00	41,196.00
Business income	1,065,971.65	2,153,680.35
Permits and licenses		-
Receipts of Interests from Deposit		-
Other income		-
Receivables	5,857.70	47,136.40
Other receipts	2,000.00	12,602.00
Total cash inflows	1,100,839.35	2,254,614.75
Cash outflows:		
Personal services	253,850.27	556,785.27
Maintenance and other operating expenses	248,002.06	484,638.66
Interest expense		-
Purchase of inventories	35,491.07	80,327.93
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	5,740.86	20,268.15
Other disbursements	160,590.56	370,820.88
Total cash outflows	703,674.82	1,512,840.89
Net cash from operating activities	397,164.53	741,773.86
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	32,000.00	32,000.00
Purchase/Acquisition of property, plant and equipment	-	1,500.00
Grant of loans		-
Total cash outflows	32,000.00	33,500.00
Net cash from investing activities	(32,000.00)	(33,500.00)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	57,480.00	114,576.00
Retirement/Redemption of debt securities		-
Financial expenses	52,045.00	104,474.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(219,050.00)</u>
Net increase in cash and cash equivalents	255,639.53	489,223.86
Cash and cash equivalents at beginning of period	<u>6,339,200.99</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>6,594,840.52</u>	<u>6,594,840.52</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	32,338.13
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,645,955.62
Cash in Bank-LCSA	4,904,026.81
	<u>6,594,840.52</u>

Prepared by:

A. Balafayo
 Arlene Mae B. Balafayo
 Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
 Jane Beth B. Besueña
 General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of March 31, 2018

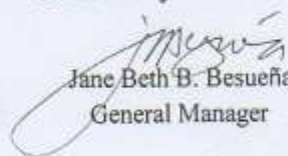
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,030,803.89	3,181,349.16
Interest Income	1,215.54	1,215.54
Fines and Penalties-Business Income	31,854.67	95,571.27
Other Business Income	29,012.53	79,900.55
Total Service and Business Income	1,092,886.63	3,358,036.52
Other Non-Operating Income		
Total Revenue	1,092,886.63	3,358,036.52
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	216,026.00	648,078.00
Salaries And Wages-Casual/Contractual	35,320.00	105,960.00
Personnel Economic Relief Allowance (PERA)	26,000.00	78,000.00
Representation Allowance (RA)	5,000.00	15,000.00
Transportation Allowance (TA)	5,000.00	15,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	16,100.00	89,037.42
Overtime And Night Pay	1,754.58	18,942.95
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	14,400.00
Retirement And Life Insurance Premiums	30,161.52	90,484.56
Pag-Ibig Contributions	1,300.00	3,900.00
Philhealth Contributions	3,061.40	9,184.20
Employees Compensation Insurance Premiums	1,243.00	3,729.00
Terminal Leave Benefits	-	13,821.67
Other Personnel Benefits	-	-
Total Personnel Expenses	345,766.50	1,183,537.80
Traveling Expenses-Local	4,827.00	13,347.00
Training Expenses	4,800.00	4,800.00
Office Supplies Expenses	3,501.70	25,805.58
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	15,300.00
Fuel, Oil And Lubricants Expenses	7,689.27	19,452.00
Other Supplies And Materials Expenses	65,593.76	155,510.11
Electricity Expenses	104,316.70	298,450.90

Postage And Courier Services	-	125.00
Telephone Expenses	4,818.64	13,233.69
Awards/Rewards Expenses	500.00	1,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	10.00	880.00
Legal Services	400.00	500.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	2,383.50	2,383.50
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	2,100.00	27,128.50
Repairs & Maintenance-Transportation Equipment	2,865.00	26,338.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	24,452.72	68,454.70
Fidelity Bond Premiums	-	-
Insurance Expenses	7,430.17	7,430.17
Advertising, Promotional And Marketing Expenses	-	900.00
Printing And Publication Expenses	-	600.00
Representation Expenses	22,040.00	23,559.00
Transportation And Delivery Expenses	1,500.00	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	48,802.60	143,584.12
Total Maintenance And Other Operating Exp.	309,531.06	852,780.27
Financial Expenses		
Interest Expenses	52,045.00	156,519.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	38,204.20
Depreciation-Buildings And Other Structures	3,687.46	11,062.38
Depreciation-Machinery And Equipment	32,299.86	96,899.58
Depreciation-Transportation Equipment	1,606.97	4,820.91
Depreciation-Furniture, Fixtures And Books	935.44	2,806.32
Impairment Loss-Loans And Receivables	53,126.24	164,041.06
Total Depreciation	104,390.70	317,834.45
Total Expenses	811,733.26	2,510,671.52
Total Comprehensive Income	281,153.37	847,365.00

Prepared by:


Arlene Mae B. Balalayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



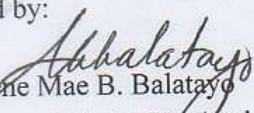
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of March 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(16,444.65)	15,893.48
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	83,644.50	886,995.37
Cash in Bank-Local Currency, Savings Account	111,868.06	5,858,499.62
TOTAL CASH AND CASH EQUIVALENTS	179,067.91	6,771,388.47
Receivables		
Accounts Receivable	(16,895.42)	4,863,660.39
Receivables-Disallowances/Charges	(2,000.00)	820,737.61
Other Receivables	(1,691.90)	239,889.36
TOTAL RECEIVABLE	(20,587.32)	5,924,287.36
Less: Allowance For Impairment-Accounts Receivable	53,126.24	4,446,813.18
NET RECEIVABLES	(73,713.56)	1,477,474.18
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	29,694.40
Other Supplies And Materials Inventory	83,969.71	1,094,077.26
TOTAL INVENTORIES	83,969.71	1,123,771.66
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	26,400.00	84,542.95
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	26,400.00	131,002.70
Total Current Assets	215,724.06	9,503,637.01
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,193,262.65
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,282,679.78
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,734.73)	5,910,582.87
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,292,564.80
Net Book Value of Other Structures	(3,687.46)	942,630.46

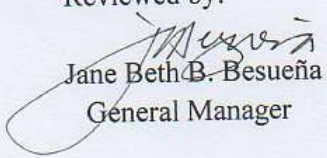
Machinery	33,900.00	4,336,528.08
Less: Accumulated Depreciation-Machinery	27,216.19	2,675,172.86
Net Book Value of Machinery	<u>6,683.81</u>	<u>1,661,355.22</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	100,980.36
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>52,937.90</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	2,276.24	146,682.24
Net Book Value of Information and Communication Technology Equip	<u>(2,276.24)</u>	<u>57,931.67</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,012,902.68
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>119,208.48</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	935.44	165,055.00
Net Book Value of Furnitures and Fixtures	<u>(935.44)</u>	<u>47,276.43</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	383,379.43
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(17,364.46)</u>	<u>9,301,211.41</u>
Investments		
Sinking Fund	<u>31,088.26</u>	<u>472,755.94</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>13,723.80</u>	<u>9,852,317.35</u>
TOTAL ASSETS	<u>229,447.86</u>	<u>19,355,954.36</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	260.95	50,707.87
Due to Officers And Employees	-	10,068.64
Loans Payable-Domestic	(57,480.00)	541,499.00
TOTAL FINANCIAL LIABILITIES	<u>(57,219.05)</u>	<u>602,275.51</u>
Inter-Agency Payables		
Due to BIR	5,143.06	75,894.45
Due to GSIS	(1,400.00)	92,684.58
Due to PAG-IBIG	904.35	16,625.52

Due to PHILHEALTH	(0.07)	8,222.50
Due to NGAS	-	106,976.70
Due to Government Corporations	1,000.00	52,717.48
TOTAL INTER-AGENCY PAYABLES	5,647.34	353,121.23
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(51,571.71)	954,376.75
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(133.80)	103,044.83
Total Non-Current Liabilities	(133.80)	7,108,275.12
TOTAL LIABILITIES	(51,705.51)	8,062,651.87
EQUITY		
Government Equity	-	461,839.00
Retained Earnings/(Deficit)	281,153.37	10,831,463.49
TOTAL EQUITY	281,153.37	11,293,302.49
TOTAL LIABILITIES & EQUITY	229,447.86	19,355,954.36

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
As of March 31, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	26,908.00	68,104.00
Business income	1,079,420.18	3,233,100.53
Permits and licenses		-
Receipts of Interests from Deposit	1,215.54	1,215.54
Other income		-
Receivables	11,907.95	59,044.35
Other receipts	7,060.00	19,662.00
Total cash inflows	<u>1,126,511.67</u>	<u>3,381,126.42</u>
Cash outflows		
Personal services	211,058.63	767,843.90
Maintenance and other operating expenses	278,486.57	763,125.23
Interest expense		-
Purchase of inventories	114,726.07	195,054.00
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	5,441.73	25,709.88
Other disbursements	165,033.57	535,854.45
Total cash outflows	<u>774,746.57</u>	<u>2,287,587.46</u>
<i>Net cash from operating activities</i>	<u>351,765.10</u>	<u>1,093,538.96</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	31,088.26	63,088.26
Purchase/Acquisition of property, plant and equipment	32,083.93	33,583.93
Grant of loans		-
Total cash outflows	<u>63,172.19</u>	<u>96,672.19</u>
<i>Net cash from investing activities</i>	<u>(63,172.19)</u>	<u>(96,672.19)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	57,480.00	172,056.00
Retirement/Redemption of debt securities		
Financial expenses	52,045.00	156,519.00
<i>Net cash from financing activities</i>	(109,525.00)	(328,575.00)
Net increase in cash and cash equivalents	179,067.91	668,291.77
Cash and cash equivalents at beginning of period	6,594,840.52	6,105,616.66
Cash and cash equivalents at end of period	6,773,908.43	6,773,908.43

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	15,893.48
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	886,995.37
Cash in Bank-LCSA	5,858,499.62
	<u>6,773,908.43</u>

Prepared by:


Arlene Mae B. Rajatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of April 30, 2018

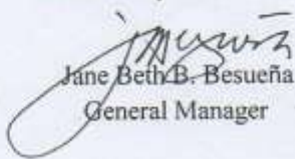
	<u>This Month</u>	<u>Year to Date</u>
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,125,892.50	4,307,241.66
Interest Income	-	1,215.54
Fines and Penalties-Business Income	34,049.78	129,621.05
Other Business Income	28,205.20	108,105.75
Total Service and Business Income	1,188,147.48	4,546,184.00
Other Non-Operating Income		
Total Revenue	1,188,147.48	4,546,184.00
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	216,026.00	864,104.00
Salaries And Wages-Casual/Contractual	39,220.00	145,180.00
Personnel Economic Relief Allowance (PERA)	27,090.90	105,090.90
Representation Allowance (RA)	5,000.00	20,000.00
Transportation Allowance (TA)	5,000.00	20,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	16,072.00	105,109.42
Overtime And Night Pay	9,952.47	28,895.42
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	19,200.00
Retirement And Life Insurance Premiums	30,161.52	120,646.08
Pag-Ibig Contributions	1,300.00	5,200.00
Philhealth Contributions	3,061.40	12,245.60
Employees Compensation Insurance Premiums	1,243.00	4,972.00
Terminal Leave Benefits	27,758.03	41,579.70
Other Personnel Benefits	-	-
Total Personnel Expenses	386,685.32	1,570,223.12
Traveling Expenses-Local	2,924.00	16,271.00
Training Expenses	14,000.00	18,800.00
Office Supplies Expenses	3,013.50	28,819.08
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	2,400.00	17,700.00
Fuel, Oil And Lubricants Expenses	13,854.89	33,306.89
Other Supplies And Materials Expenses	77,782.80	233,292.91
Electricity Expenses	94,651.40	393,102.30

Postage And Courier Services	935.00	1,060.00
Telephone Expenses	4,215.74	17,449.43
Awards/Rewards Expenses	-	1,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	-	880.00
Legal Services	-	500.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	2,000.00	4,383.50
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	-	27,128.50
Repairs & Maintenance-Transportation Equipment	2,882.00	29,220.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	20,951.31	89,406.01
Fidelity Bond Premiums	-	-
Insurance Expenses	-	7,430.17
Advertising, Promotional And Marketing Expenses	4,460.00	5,360.00
Printing And Publication Expenses	50.00	650.00
Representation Expenses	364.00	23,923.00
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	39,113.85	182,697.97
Total Maintenance And Other Operating Exp.	283,598.49	1,136,378.76
Financial Expenses		
Interest Expenses	51,269.00	207,788.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	50,938.93
Depreciation-Buildings And Other Structures	3,687.46	14,749.84
Depreciation-Machinery And Equipment	33,147.36	130,046.94
Depreciation-Transportation Equipment	1,606.97	6,427.88
Depreciation-Furniture, Fixtures And Books	935.44	3,741.76
Impairment Loss-Loans And Receivables	58,072.99	222,114.05
Total Depreciation	110,184.95	428,019.40
Total Expenses	831,737.76	3,342,409.28
Total Comprehensive Income	356,409.72	1,203,774.72

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of April 30, 2018

	<u>This Month</u>	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	30,431.25	46,324.73
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	213,446.30	1,100,441.67
Cash in Bank-Local Currency, Savings Account	136,884.82	5,995,384.44
TOTAL CASH AND CASH EQUIVALENTS	<u>380,762.37</u>	<u>7,152,150.84</u>
Receivables		
Accounts Receivable	(7,486.58)	4,856,173.81
Receivables-Disallowances/Charges	(2,000.00)	818,737.61
Other Receivables	(4,823.20)	235,066.16
TOTAL RECEIVABLE	<u>(14,309.78)</u>	<u>5,909,977.58</u>
Less: Allowance For Impairment-Accounts Receivable	58,072.99	4,504,886.17
NET RECEIVABLES	<u>(72,382.77)</u>	<u>1,405,091.41</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	29,694.40
Other Supplies And Materials Inventory	21,477.40	1,115,554.66
TOTAL INVENTORIES	<u>21,477.40</u>	<u>1,145,249.06</u>
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	(12,995.40)	71,547.55
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>(12,995.40)</u>	<u>118,007.30</u>
Total Current Assets	<u>316,861.60</u>	<u>9,820,498.61</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	310,160.70	8,503,423.35
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,295,414.51
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>297,425.97</u>	<u>6,208,008.84</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,296,252.26
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>938,943.00</u>

Machinery	-	4,336,528.08
Less: Accumulated Depreciation-Machinery	28,063.69	2,703,236.55
Net Book Value of Machinery	<u>(28,063.69)</u>	<u>1,633,291.53</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	103,787.79
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>50,130.47</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	2,276.24	148,958.48
Net Book Value of Information and Communication Technology Equi	<u>(2,276.24)</u>	<u>55,655.43</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,014,509.65
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>117,601.51</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	935.44	165,990.44
Net Book Value of Furnitures and Fixtures	<u>(935.44)</u>	<u>46,340.99</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	<u>(339,625.70)</u>	<u>43,753.73</u>
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(81,576.96)</u>	<u>9,219,634.45</u>
Investments		
Sinking Fund	<u>65,000.00</u>	<u>537,755.94</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>(16,576.96)</u>	<u>9,835,740.39</u>
TOTAL ASSETS	<u>300,284.64</u>	<u>19,656,239.00</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	(5,907.87)	44,800.00
Due to Officers And Employees	81.82	10,150.46
Loans Payable-Domestic	(58,256.00)	483,243.00
TOTAL FINANCIAL LIABILITIES	<u>(64,082.05)</u>	<u>538,193.46</u>
Inter-Agency Payables		
Due to BIR	(6,276.28)	69,618.17
Due to GSIS	469.28	93,153.86
Due to PAG-IBIG	-	16,625.52

Due to PHILHEALTH	(0.07)	8,222.43
Due to NGAS	-	106,976.70
Due to Government Corporations	9,530.43	62,247.91
TOTAL INTER-AGENCY PAYABLES	3,723.36	356,844.59
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(60,358.69)	894,018.06
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,517.61	104,562.44
Total Non-Current Liabilities	1,517.61	7,109,792.73
TOTAL LIABILITIES	(58,841.08)	8,003,810.79
EQUITY		
Government Equity	-	461,839.00
Retained Earnings/(Deficit)	359,125.72	11,190,589.21
TOTAL EQUITY	359,125.72	11,652,428.21
TOTAL LIABILITIES & EQUITY	300,284.64	19,656,239.00

Prepared by:

Arlene Mae B. Balatayo
 Arlene Mae B. Balatayo
 Corporate Accounts Analyst-Designate

Reviewed by:

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



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

Detailed Cash Flow Statement
 As of April 30, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	25,514.00	93,618.00
Business income	1,168,946.47	4,402,047.00
Permits and licenses		-
Receipts of Interests from Deposit		1,215.54
Other income		-
Receivables	14,280.20	73,324.55
Other receipts	26,291.40	45,953.40
Total cash inflows	<u>1,235,032.07</u>	<u>4,616,158.49</u>
Cash outflows		
Personal services	223,574.48	991,418.38
Maintenance and other operating expenses	184,103.51	947,228.74
Interest expense		-
Purchase of inventories	72,537.73	267,591.73
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	5,591.38	31,301.26
Other disbursements	193,937.60	729,792.05
Total cash outflows	<u>679,744.70</u>	<u>2,967,332.16</u>
Net cash from operating activities	<u>555,287.37</u>	<u>1,648,826.33</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	65,000.00	128,088.26
Purchase/Acquisition of property, plant and equipment	-	33,583.93
Grant of loans		-
Total cash outflows	<u>65,000.00</u>	<u>161,672.19</u>
Net cash from investing activities	<u>(65,000.00)</u>	<u>(161,672.19)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	58,256.00	230,312.00
Retirement/Redemption of debt securities		-
Financial expenses	51,269.00	207,788.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(438,100.00)</u>
Net increase in cash and cash equivalents	380,762.37	1,049,054.14
Cash and cash equivalents at beginning of period	<u>6,773,908.43</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>7,154,670.80</u>	<u>7,154,670.80</u>

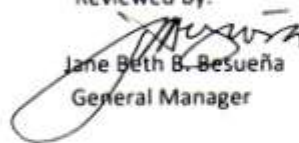
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	46,324.73
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,100,441.67
Cash in Bank-LCSA	5,995,384.44
	<u>7,154,670.80</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT


Statement of Comprehensive Income

As of May 31, 2018

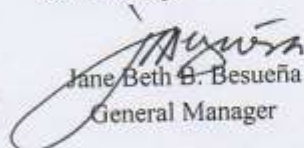
	<u>This Month</u>	<u>Year to Date</u>
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,166,825.21	5,474,066.87
Interest Income	-	1,215.54
Fines and Penalties-Business Income	39,295.03	168,916.08
Other Business Income	38,554.47	146,660.22
Total Service and Business Income	1,244,674.71	5,790,858.71
Other Non-Operating Income		
Total Revenue	1,244,674.71	5,790,858.71
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	216,026.00	1,080,130.00
Salaries And Wages-Casual/Contractual	49,620.00	194,800.00
Personnel Economic Relief Allowance (PERA)	30,000.00	135,090.90
Representation Allowance (RA)	5,000.00	25,000.00
Transportation Allowance (TA)	5,000.00	25,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	15,750.00	120,859.42
Overtime And Night Pay	13,525.53	42,420.95
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	256,146.00	275,346.00
Retirement And Life Insurance Premiums	31,877.52	152,523.60
Pag-Ibig Contributions	1,500.00	6,700.00
Philhealth Contributions	3,336.40	15,582.00
Employees Compensation Insurance Premiums	1,386.00	6,358.00
Terminal Leave Benefits	-	41,579.70
Other Personnel Benefits	-	-
Total Personnel Expenses	629,167.45	2,199,390.57
Traveling Expenses-Local	5,002.00	21,273.00
Training Expenses	5,426.00	24,226.00
Office Supplies Expenses	12,671.00	41,490.08
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,800.00	19,500.00
Fuel, Oil And Lubricants Expenses	22,558.22	55,865.11
Other Supplies And Materials Expenses	107,753.16	341,046.07
Electricity Expenses	108,867.07	501,969.37

Postage And Courier Services	480.00	1,540.00
Telephone Expenses	3,934.00	21,383.43
Awards/Rewards Expenses	-	1,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	10.00	890.00
Legal Services	-	500.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	4,383.50
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	2,000.00	29,128.50
Repairs & Maintenance-Transportation Equipment	11,100.00	40,320.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	2,229.06	91,635.07
Fidelity Bond Premiums	-	-
Insurance Expenses	5,326.41	12,756.58
Advertising, Promotional And Marketing Expenses	1,680.00	7,040.00
Printing And Publication Expenses	-	650.00
Representation Expenses	-	23,923.00
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	27,274.77	209,972.74
Total Maintenance And Other Operating Exp.	318,111.69	1,454,490.45
Financial Expenses		
Interest Expenses	50,878.00	258,666.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	63,673.66
Depreciation-Buildings And Other Structures	3,687.46	18,437.30
Depreciation-Machinery And Equipment	31,767.50	161,814.44
Depreciation-Transportation Equipment	1,606.97	8,034.85
Depreciation-Furniture, Fixtures And Books	890.44	4,632.20
Impairment Loss-Loans And Receivables	60,055.34	282,169.39
Total Depreciation	110,742.44	538,761.84
Total Expenses	1,108,899.58	4,451,308.86
Total Comprehensive Income	135,775.13	1,339,549.85

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of May 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	2,448.78	48,773.51
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(272,925.04)	827,516.63
Cash in Bank-Local Currency, Savings Account	266,302.32	6,261,686.76
TOTAL CASH AND CASH EQUIVALENTS	<u>(4,173.94)</u>	<u>7,147,976.90</u>
Receivables		
Accounts Receivable	(42,488.64)	4,813,685.17
Receivables-Disallowances/Charges	(2,000.00)	816,737.61
Other Receivables	1,984.00	237,050.16
TOTAL RECEIVABLE	<u>(42,504.64)</u>	<u>5,867,472.94</u>
Less: Allowance For Impairment-Accounts Receivable	60,055.34	4,564,941.51
NET RECEIVABLES	<u>(102,559.98)</u>	<u>1,302,531.43</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	4,000.00	33,694.40
Other Supplies And Materials Inventory	215,346.36	1,330,901.02
TOTAL INVENTORIES	<u>219,346.36</u>	<u>1,364,595.42</u>
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	(7,720.00)	63,827.55
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>(7,720.00)</u>	<u>110,287.30</u>
Total Current Assets	<u>104,892.44</u>	<u>9,925,391.05</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,503,423.35
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,308,149.24
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,734.73)</u>	<u>6,195,274.11</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,299,939.72
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>935,255.54</u>

Machinery	-	4,336,528.08
Less: Accumulated Depreciation-Machinery	27,823.69	2,731,060.24
Net Book Value of Machinery	<u>(27,823.69)</u>	<u>1,605,467.84</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	106,595.22
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>47,323.04</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	1,136.38	150,094.86
Net Book Value of Information and Communication Technology Equip	<u>(1,136.38)</u>	<u>54,519.05</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,016,116.62
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>115,994.54</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	890.44	166,880.88
Net Book Value of Furnitures and Fixtures	<u>(890.44)</u>	<u>45,450.55</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	43,753.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(50,687.10)</u>	<u>9,168,947.35</u>

Investments

Sinking Fund	<u>36,000.00</u>	<u>573,755.94</u>
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Intangible Assets

Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>

Total Non-Current Assets

(14,687.10)	9,821,053.29
--------------------	---------------------

TOTAL ASSETS

<u>90,205.34</u>	<u>19,746,444.34</u>
-------------------------	-----------------------------

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	(100.00)	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(58,647.00)	424,596.00
TOTAL FINANCIAL LIABILITIES	<u>(58,747.00)</u>	<u>479,446.46</u>

Inter-Agency Payables

Due to BIR	14,249.77	83,867.94
Due to GSIS	16,074.22	109,228.08
Due to PAG-IBIG	(7,683.23)	8,942.29

Due to PHILHEALTH	549.93	8,772.36
Due to NGAS	-	106,976.70
Due to Government Corporations	(5,000.00)	57,247.91
TOTAL INTER-AGENCY PAYABLES	18,190.69	375,035.28
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(40,556.31)	853,461.75
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,013.48)	99,548.96
Total Non-Current Liabilities	(5,013.48)	7,104,779.25
TOTAL LIABILITIES	(45,569.79)	7,958,241.00
EQUITY		
Government Equity	-	461,839.00
Retained Earnings/(Deficit)	135,775.13	11,326,364.34
TOTAL EQUITY	135,775.13	11,788,203.34
TOTAL LIABILITIES & EQUITY	90,205.34	19,746,444.34

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
As of May 31, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	33,564.00	127,182.00
Business income	1,243,595.40	5,645,642.40
Permits and licenses		-
Receipts of Interests from Deposit		1,215.54
Other income		-
Receivables	21,537.70	94,862.25
Other receipts	6,054.00	52,007.40
Total cash inflows	<u>1,304,751.10</u>	<u>5,920,909.59</u>
Cash outflows		
Personal services	467,041.10	1,458,459.48
Maintenance and other operating expenses	232,857.93	1,180,086.67
Interest expense		-
Purchase of inventories	321,750.69	589,342.42
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	100.00	31,401.26
Other disbursements	141,650.32	871,442.37
Total cash outflows	<u>1,163,400.04</u>	<u>4,130,732.20</u>
Net cash from operating activities	<u>141,351.06</u>	<u>1,790,177.39</u>
		-
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	36,000.00	164,088.26
Purchase/Acquisition of property, plant and equipment	-	33,583.93
Grant of loans		-
Total cash outflows	<u>36,000.00</u>	<u>197,672.19</u>
Net cash from investing activities	<u>(36,000.00)</u>	<u>(197,672.19)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	58,647.00	288,959.00
Retirement/Redemption of debt securities		-
Financial expenses	50,878.00	258,666.00
<i>Net cash from financing activities</i>	(109,525.00)	(547,625.00)
Net increase in cash and cash equivalents	(4,173.94)	1,044,880.20
Cash and cash equivalents at beginning of period	7,154,670.80	6,105,616.66
Cash and cash equivalents at end of period	7,150,496.86	7,150,496.86

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	48,773.51
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	827,516.63
Cash in Bank-LCSA	6,261,686.76
	<u>7,150,496.86</u>

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT


Statement of Comprehensive Income

As of June 30, 2018

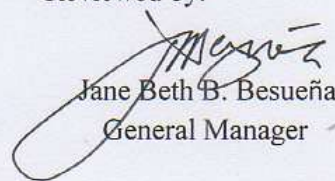
	<u>This Month</u>	<u>Year to Date</u>
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,200,078.77	6,674,145.64
Interest Income	1,417.45	2,632.99
Fines and Penalties-Business Income	36,607.01	205,523.09
Other Business Income	39,481.60	186,141.82
Total Service and Business Income	<u>1,277,584.83</u>	<u>7,068,443.54</u>
Other Non-Operating Income		
Total Revenue	<u>1,277,584.83</u>	<u>7,068,443.54</u>
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	43,946.00	1,124,076.00
Salaries And Wages-Casual/Contractual	221,700.00	416,500.00
Personnel Economic Relief Allowance (PERA)	30,000.00	165,090.90
Representation Allowance (RA)	5,000.00	30,000.00
Transportation Allowance (TA)	5,000.00	30,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	27,046.34	147,905.76
Overtime And Night Pay	6,585.60	49,006.55
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	280,146.00
Retirement And Life Insurance Premiums	31,877.52	184,401.12
Pag-Ibig Contributions	1,500.00	8,200.00
Philhealth Contributions	3,336.40	18,918.40
Employees Compensation Insurance Premiums	1,386.00	7,744.00
Terminal Leave Benefits	-	41,579.70
Other Personnel Benefits	-	-
Total Personnel Expenses	<u>382,177.86</u>	<u>2,581,568.43</u>
Traveling Expenses-Local	5,311.00	26,584.00
Training Expenses	3,480.00	27,706.00
Office Supplies Expenses	2,775.00	44,265.08
Accountable Forms Expenses	8,375.00	8,375.00
Medical, Dental And Laboratory Supplies Expenses	1,800.00	21,300.00
Fuel, Oil And Lubricants Expenses	11,991.56	67,856.67
Other Supplies And Materials Expenses	61,730.80	402,776.87
Electricity Expenses	100,076.04	602,045.41

Postage And Courier Services	640.00	2,180.00
Telephone Expenses	4,306.13	25,689.56
Awards/Rewards Expenses	500.00	1,500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	100.00	990.00
Legal Services	-	500.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	1,850.00	6,233.50
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	5,000.00	34,128.50
Repairs & Maintenance-Transportation Equipment	7,210.00	47,530.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	91,635.07
Fidelity Bond Premiums	-	-
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	-	7,040.00
Printing And Publication Expenses	2.00	652.00
Representation Expenses	18,015.90	41,938.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	29,293.33	239,266.07
Total Maintenance And Other Operating Exp.	262,456.76	1,716,947.21
Financial Expenses		
Interest Expenses	50,484.00	309,150.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	76,408.39
Depreciation-Buildings And Other Structures	3,687.46	22,124.76
Depreciation-Machinery And Equipment	31,767.50	193,581.94
Depreciation-Transportation Equipment	1,606.97	9,641.82
Depreciation-Furniture, Fixtures And Books	890.44	5,522.64
Impairment Loss-Loans And Receivables	61,936.92	344,106.31
Total Depreciation	112,624.02	651,385.86
Total Expenses	807,742.64	5,259,051.50
Total Comprehensive Income	469,842.19	1,809,392.04

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of June 30, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(26,237.65)	22,535.86
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	202,540.99	1,030,057.62
Cash in Bank-Local Currency, Savings Account	306,739.43	6,568,426.19
TOTAL CASH AND CASH EQUIVALENTS	<u>483,042.77</u>	<u>7,631,019.67</u>
Receivables		
Accounts Receivable	19,485.37	4,833,170.54
Receivables-Disallowances/Charges	(2,000.00)	814,737.61
Other Receivables	-	237,050.16
TOTAL RECEIVABLE	<u>17,485.37</u>	<u>5,884,958.31</u>
Less: Allowance For Impairment-Accounts Receivable	61,936.92	4,626,878.43
NET RECEIVABLES	<u>(44,451.55)</u>	<u>1,258,079.88</u>
Inventories		
Office Supplies Inventory	4,740.00	4,740.00
Accountable Forms, Plates And Stickers Inventory	61,000.00	94,694.40
Other Supplies And Materials Inventory	(342,804.39)	988,096.63
TOTAL INVENTORIES	<u>(277,064.39)</u>	<u>1,087,531.03</u>
Other Assets		
Advances For Payroll	-	2,519.96
Advances To Officers And Employees	(45,838.90)	17,988.65
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>(45,838.90)</u>	<u>64,448.40</u>
Total Current Assets	<u>115,687.93</u>	<u>10,041,078.98</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,503,423.35
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,320,883.97
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,734.73)</u>	<u>6,182,539.38</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,303,627.18
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>931,568.08</u>

Machinery	186,675.00	4,523,203.08
Less: Accumulated Depreciation-Machinery	27,823.69	2,758,883.93
Net Book Value of Machinery	<u>158,851.31</u>	<u>1,764,319.15</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	109,402.65
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>44,515.61</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication Tec	1,136.38	151,231.24
Net Book Value of Information and Communication Technology Equip	<u>(1,136.38)</u>	<u>53,382.67</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,017,723.59
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>114,387.57</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	890.44	167,771.32
Net Book Value of Furnitures and Fixtures	<u>(890.44)</u>	<u>44,560.11</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	131,638.59	175,392.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>267,626.49</u>	<u>9,436,573.84</u>
Investments		
Sinking Fund	108.97	573,864.91
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	-	<u>78,350.00</u>
Total Non-Current Assets	<u>267,735.46</u>	<u>10,088,788.75</u>
TOTAL ASSETS	<u>383,423.39</u>	<u>20,129,867.73</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(59,041.00)	365,555.00
TOTAL FINANCIAL LIABILITIES	<u>(59,041.00)</u>	<u>420,405.46</u>
Inter-Agency Payables		
Due to BIR	(18,408.87)	65,459.07
Due to GSIS	(7,123.11)	102,104.97
Due to PAG-IBIG	640.12	9,582.41

Due to PHILHEALTH	(0.07)	8,772.29
Due to NGAS	-	106,976.70
Due to Government Corporations	(1,000.00)	56,247.91
TOTAL INTER-AGENCY PAYABLES	(25,891.93)	349,143.35
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(84,932.93)	768,528.82
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,052.63	101,601.59
Total Non-Current Liabilities	2,052.63	7,106,831.88
TOTAL LIABILITIES	(82,880.30)	7,875,360.70
EQUITY		
Government Equity	-	461,839.00
Retained Earnings/(Deficit)	466,303.69	11,792,668.03
TOTAL EQUITY	466,303.69	12,254,507.03
TOTAL LIABILITIES & EQUITY	383,423.39	20,129,867.73

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
 As of June 30, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	39,481.60	166,663.60
Business income	1,219,253.04	6,864,895.44
Permits and licenses		-
Receipts of Interests from Deposit	1,417.45	2,632.99
Other income		-
Receivables	-	94,862.25
Other receipts	20,458.66	72,466.06
Total cash inflows	<u>1,280,610.75</u>	<u>7,201,520.34</u>
Cash outflows		
Personal services	228,612.42	1,687,071.90
Maintenance and other operating expenses	255,758.11	1,435,844.78
Interest expense		-
Purchase of inventories	6,356.07	595,698.49
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	158,707.41	1,030,149.78
Total cash outflows	<u>649,434.01</u>	<u>4,780,166.21</u>
Net cash from operating activities	<u>631,176.74</u>	<u>2,421,354.13</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	108.97	164,197.23
Purchase/Acquisition of property, plant and equipment	38,500.00	72,083.93
Grant of loans		-
Total cash outflows	<u>38,608.97</u>	<u>236,281.16</u>
Net cash from investing activities	<u>(38,608.97)</u>	<u>(236,281.16)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	59,041.00	348,000.00
Retirement/Redemption of debt securities		-
Financial expenses	50,484.00	309,150.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(657,150.00)</u>
Net increase in cash and cash equivalents	483,042.77	1,527,922.97
Cash and cash equivalents at beginning of period	<u>7,150,496.86</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>7,633,539.63</u>	<u>7,633,539.63</u>

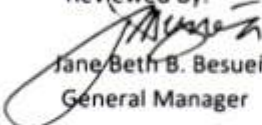
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	22,535.86
Petty Cash Fund	10,000.00
Payroll Fund	2,519.96
Cash in Bank-LCCA	1,030,057.62
Cash in Bank-LCSA	6,568,426.19
	<u>7,633,539.63</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager

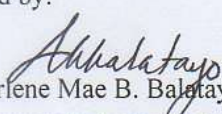


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of July 31, 2018

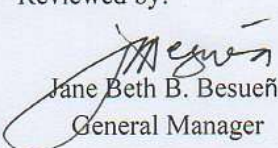
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,176,326.82	7,850,472.46
Interest Income	-	2,632.99
Fines and Penalties-Business Income	33,524.58	239,047.67
Other Business Income	36,720.40	222,862.22
Total Service and Business Income	1,246,571.80	8,315,015.34
Other Non-Operating Income		
Total Revenue	1,246,571.80	8,315,015.34
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	187,346.00	1,311,422.00
Salaries And Wages-Casual/Contractual	78,300.00	494,800.00
Personnel Economic Relief Allowance (PERA)	30,000.00	195,090.90
Representation Allowance (RA)	5,000.00	35,000.00
Transportation Allowance (TA)	5,000.00	35,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	13,875.00	161,780.76
Overtime And Night Pay	17,306.10	66,312.65
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	284,946.00
Retirement And Life Insurance Premiums	31,877.52	216,278.64
Pag-Ibig Contributions	1,500.00	9,700.00
Philhealth Contributions	3,336.40	22,254.80
Employees Compensation Insurance Premiums	1,386.00	9,130.00
Terminal Leave Benefits	6,891.56	48,471.26
Other Personnel Benefits	-	-
Total Personnel Expenses	386,618.58	2,968,187.01
Traveling Expenses-Local	5,761.00	32,345.00
Training Expenses	-	27,706.00
Office Supplies Expenses	15,924.90	60,189.98
Accountable Forms Expenses	-	8,375.00
Medical, Dental And Laboratory Supplies Expenses	6,600.00	27,900.00
Fuel, Oil And Lubricants Expenses	28,709.27	96,565.94
Other Supplies And Materials Expenses	70,647.40	473,424.27
Electricity Expenses	110,860.81	712,906.22

Postage And Courier Services	780.00	2,960.00
Telephone Expenses	5,071.02	30,760.58
Awards/Rewards Expenses	500.00	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	315.00	1,305.00
Legal Services	200.00	700.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	6,233.50
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	1,000.00	35,128.50
Repairs & Maintenance-Transportation Equipment	9,276.00	56,806.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	70,436.86	162,071.93
Fidelity Bond Premiums	-	-
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	-	7,040.00
Printing And Publication Expenses	450.00	1,102.00
Representation Expenses	544.00	42,482.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	-
Other Maintenance And Operating Expenses	23,020.00	262,286.07
Total Maintenance And Other Operating Exp.	350,096.26	2,067,043.47
Financial Expenses		
Interest Expenses	50,086.00	359,236.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,734.73	89,143.12
Depreciation-Buildings And Other Structures	3,687.46	25,812.22
Depreciation-Machinery And Equipment	33,167.56	226,749.50
Depreciation-Transportation Equipment	1,606.97	11,248.79
Depreciation-Furniture, Fixtures And Books	890.44	6,413.08
Impairment Loss-Loans And Receivables	60,572.22	404,678.53
Total Depreciation	112,659.38	764,045.24
Total Expenses	899,460.22	6,158,511.72
Total Comprehensive Income	347,111.58	2,156,503.62

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of July 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(9,939.53)	12,596.33
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	18,987.13	1,049,044.75
Cash in Bank-Local Currency, Savings Account	178,876.11	6,747,302.30
TOTAL CASH AND CASH EQUIVALENTS	187,923.71	7,818,943.38
Receivables		
Accounts Receivable	10,488.28	4,843,658.82
Receivables-Disallowances/Charges	(2,000.00)	812,737.61
Other Receivables	-	237,050.16
TOTAL RECEIVABLE	8,488.28	5,893,446.59
Less: Allowance For Impairment-Accounts Receivable	60,572.22	4,687,450.65
NET RECEIVABLES	(52,083.94)	1,205,995.94
Inventories		
Office Supplies Inventory	(4,740.00)	-
Accountable Forms, Plates And Stickers Inventory	-	94,694.40
Other Supplies And Materials Inventory	128,433.40	1,116,530.03
TOTAL INVENTORIES	123,693.40	1,211,224.43
Other Assets		
Advances For Payroll	0.05	2,520.01
Advances To Officers And Employees	-	17,988.65
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	0.05	64,448.45
Total Current Assets	259,533.22	10,300,612.20
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,503,423.35
Less: Accumulated Depreciation-Plant (UPIS)	12,734.73	2,333,618.70
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,734.73)	6,169,804.65
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,307,314.64
Net Book Value of Other Structures	(3,687.46)	927,880.62

Machinery	-	4,523,203.08
Less: Accumulated Depreciation-Machinery	29,223.75	2,788,107.68
Net Book Value of Machinery	<u>(29,223.75)</u>	<u>1,735,095.40</u>
Office Equipment	-	153,918.26
Less: Accumulated Depreciation-Office Equipment	2,807.43	112,210.08
Net Book Value of Office Equipment	<u>(2,807.43)</u>	<u>41,708.18</u>
Information and Communication Technology Equipment	-	204,613.91
Less: Accumulated Depreciation-Information and Communication T	1,136.38	152,367.62
Net Book Value of Information and Communication Technology Equi	<u>(1,136.38)</u>	<u>52,246.29</u>
Motor Vehicles	-	1,132,111.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,019,330.56
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>112,780.60</u>
Furniture and Fixtures	-	212,331.43
Less: Accumulated Depreciation-Furniture and Fixtures	890.44	168,661.76
Net Book Value of Furnitures and Fixtures	<u>(890.44)</u>	<u>43,669.67</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	14,583.70	189,976.02
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(37,503.46)</u>	<u>9,399,070.38</u>
Investments		
Sinking Fund	72,000.00	645,864.91
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>34,496.54</u>	<u>10,123,285.29</u>
TOTAL ASSETS	<u>294,029.76</u>	<u>20,423,897.49</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(59,439.00)	306,116.00
TOTAL FINANCIAL LIABILITIES	<u>(59,439.00)</u>	<u>360,966.46</u>
Inter-Agency Payables		
Due to BIR	10,841.75	76,300.82
Due to GSIS	5,854.50	107,959.47
Due to PAG-IBIG	215.16	9,797.57

Due to PHILHEALTH	(0.07)	8,772.22
Due to NGAS	-	106,976.70
Due to Government Corporations	(12,147.22)	44,100.69
TOTAL INTER-AGENCY PAYABLES	4,764.12	353,907.47
Other Payables		
Other Payables	(33,524.58)	(34,544.57)
Total Current Liabilities	(88,199.46)	680,329.36
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	35,117.64	136,719.23
Total Non-Current Liabilities	35,117.64	7,141,949.52
TOTAL LIABILITIES	(53,081.82)	7,822,278.88

EQUITY

Government Equity	-	461,839.00
Retained Earnings/(Deficit)	347,111.58	12,139,779.61
TOTAL EQUITY	347,111.58	12,601,618.61
TOTAL LIABILITIES & EQUITY	294,029.76	20,423,897.49

Prepared by:

Arlene Mae B. Baldajoy
Arlene Mae B. Baldajoy
Corporate Accounts Analyst-Designate

Reviewed by:

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



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

Detailed Cash Flow Statement
 As of July 31, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	36,720.40	203,384.00
Business income	1,200,956.18	8,065,851.62
Permits and licenses		-
Receipts of Interests from Deposit		2,632.99
Other income		-
Receivables	-	94,862.25
Other receipts	3,260.00	75,726.06
Total cash inflows	<u>1,240,936.58</u>	<u>8,442,456.92</u>
Cash outflows		
Personal services	218,513.16	1,905,585.06
Maintenance and other operating expenses	234,556.36	1,670,401.14
Interest expense		-
Purchase of inventories	189,399.72	785,098.21
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	215,048.58	1,245,198.36
Total cash outflows	<u>857,517.82</u>	<u>5,637,684.03</u>
Net cash from operating activities	<u>383,418.76</u>	<u>2,804,772.89</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	72,000.00	236,197.23
Purchase/Acquisition of property, plant and equipment	13,970.00	86,053.93
Grant of loans		-
Total cash outflows	<u>85,970.00</u>	<u>322,251.16</u>
Net cash from investing activities	<u>(85,970.00)</u>	<u>(322,251.16)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	59,439.00	407,439.00
Retirement/Redemption of debt securities		
Financial expenses	50,086.00	359,236.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(766,675.00)</u>
Net increase in cash and cash equivalents	187,923.76	1,715,846.73
Cash and cash equivalents at beginning of period	<u>7,633,539.63</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>7,821,463.39</u>	<u>7,821,463.39</u>

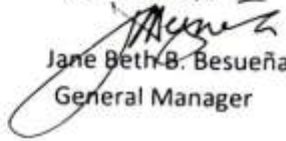
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	12,596.33
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	1,049,044.75
Cash in Bank-LCSA	6,747,302.30
	<u>7,821,463.39</u>

Prepared by:


Arlene Mae B. Balata
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of August 31, 2018

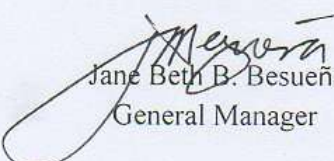
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,207,757.70	9,058,230.16
Interest Income	-	2,632.99
Fines and Penalties-Business Income	38,036.98	277,084.65
Other Business Income	57,913.30	280,775.52
Total Service and Business Income	1,303,707.98	9,618,723.32
Other Non-Operating Income		
Total Revenue	1,303,707.98	9,618,723.32
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	187,346.00	1,498,768.00
Salaries And Wages-Casual/Contractual	78,300.00	573,100.00
Personnel Economic Relief Allowance (PERA)	30,000.00	225,090.90
Representation Allowance (RA)	5,000.00	40,000.00
Transportation Allowance (TA)	5,000.00	40,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	16,020.00	177,800.76
Overtime And Night Pay	5,629.77	71,942.42
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	289,746.00
Retirement And Life Insurance Premiums	31,877.52	248,156.16
Pag-Ibig Contributions	1,500.00	11,200.00
Philhealth Contributions	3,336.40	25,591.20
Employees Compensation Insurance Premiums	1,386.00	10,516.00
Terminal Leave Benefits	-	48,471.26
Other Personnel Benefits	-	-
Total Personnel Expenses	370,195.69	3,338,382.70
Traveling Expenses-Local	4,100.00	36,445.00
Training Expenses	-	27,706.00
Office Supplies Expenses	5,103.00	65,292.98
Accountable Forms Expenses	-	8,375.00
Medical, Dental And Laboratory Supplies Expenses	3,900.00	31,800.00
Fuel, Oil And Lubricants Expenses	16,252.43	112,818.37
Other Supplies And Materials Expenses	81,725.22	555,149.49
Electricity Expenses	99,606.37	812,512.59

Postage And Courier Services	790.00	3,750.00
Telephone Expenses	3,856.25	34,616.83
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	145.00	1,450.00
Legal Services	1,049.00	1,749.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	6,233.50
Repairs & Maintenance-Buildings And Other Structures	4,690.00	4,690.00
Repairs & Maintenance-Machinery And Equipment	-	35,128.50
Repairs & Maintenance-Transportation Equipment	442.00	57,248.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	162,071.93
Fidelity Bond Premiums	-	-
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	4,960.00	12,000.00
Printing And Publication Expenses	90.00	1,192.00
Representation Expenses	3,778.00	46,260.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	500.00	500.00
Other Maintenance And Operating Expenses	23,580.00	285,866.07
Total Maintenance And Other Operating Exp.	254,567.27	2,321,610.74
Financial Expenses		
Interest Expenses	49,686.00	408,922.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	13,669.93	102,813.05
Depreciation-Buildings And Other Structures	3,687.46	29,499.68
Depreciation-Machinery And Equipment	24,647.92	251,397.42
Depreciation-Transportation Equipment	1,606.97	12,855.76
Depreciation-Furniture, Fixtures And Books	(986.36)	5,426.72
Impairment Loss-Loans And Receivables	62,277.78	466,956.31
Total Depreciation	104,903.70	868,948.94
Total Expenses	779,352.66	6,937,864.38
Total Comprehensive Income	524,355.32	2,680,858.94

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of August 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	24,638.01	37,234.34
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	258,403.57	1,307,448.32
Cash in Bank-Local Currency, Savings Account	254,727.59	7,002,029.89
TOTAL CASH AND CASH EQUIVALENTS	<u>537,769.17</u>	<u>8,356,712.55</u>
Receivables		
Accounts Receivable	33,275.03	4,876,933.85
Receivables-Disallowances/Charges	(1,500.00)	811,237.61
Other Receivables	160,564.00	397,614.16
TOTAL RECEIVABLE	<u>192,339.03</u>	<u>6,085,785.62</u>
Less: Allowance For Impairment-Accounts Receivable	62,277.78	4,749,728.43
NET RECEIVABLES	<u>130,061.25</u>	<u>1,336,057.19</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	94,694.40
Other Supplies And Materials Inventory	(37,584.10)	1,078,945.93
TOTAL INVENTORIES	<u>(37,584.10)</u>	<u>1,173,640.33</u>
Other Assets		
Advances For Payroll	6,300.00	8,820.01
Advances To Officers And Employees	17,900.00	35,888.65
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>24,200.00</u>	<u>88,648.45</u>
Total Current Assets	<u>654,446.32</u>	<u>10,955,058.52</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	(221,000.00)	8,282,423.35
Less: Accumulated Depreciation-Plant (UPIS)	(185,230.07)	2,148,388.63
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(35,769.93)</u>	<u>6,134,034.72</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,311,002.10
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>924,193.16</u>

Machinery	170,010.00	4,693,213.08
Less: Accumulated Depreciation-Machinery	187,871.15	2,975,978.83
Net Book Value of Machinery	<u>(17,861.15)</u>	<u>1,717,234.25</u>
Office Equipment	(15,353.90)	138,564.36
Less: Accumulated Depreciation-Office Equipment	(9,341.58)	102,868.50
Net Book Value of Office Equipment	<u>(6,012.32)</u>	<u>35,695.86</u>
Information and Communication Technology Equipment	(80,962.00)	123,651.91
Less: Accumulated Depreciation-Information and Communication T	(65,786.26)	86,581.36
Net Book Value of Information and Communication Technology Equi	<u>(15,175.74)</u>	<u>37,070.55</u>
Motor Vehicles	(25,692.00)	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	(21,515.83)	997,814.73
Net Book Value of Motor Vehicles	<u>(4,176.17)</u>	<u>108,604.43</u>
Furniture and Fixtures	(92,243.00)	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	(80,486.06)	88,175.70
Net Book Value of Furnitures and Fixtures	<u>(11,756.94)</u>	<u>31,912.73</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	189,976.02
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(94,439.71)</u>	<u>9,304,630.67</u>
Investments		
Sinking Fund	-	645,864.91
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	-	<u>78,350.00</u>
Total Non-Current Assets	<u>(94,439.71)</u>	<u>10,028,845.58</u>
TOTAL ASSETS	<u>560,006.61</u>	<u>20,983,904.10</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(59,839.00)	246,277.00
TOTAL FINANCIAL LIABILITIES	<u>(59,839.00)</u>	<u>301,127.46</u>
Inter-Agency Payables		
Due to BIR	(9,213.33)	67,087.49
Due to GSIS	(9,478.29)	98,481.18
Due to PAG-IBIG	-	9,797.57

Due to PHILHEALTH	(0.07)	8,772.15
Due to NGAS	-	106,976.70
Due to Government Corporations	3,000.00	47,100.69
TOTAL INTER-AGENCY PAYABLES	(15,691.69)	338,215.78
Other Payables		
Other Payables	-	(34,544.57)
Total Current Liabilities	(75,530.69)	604,798.67
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(239.15)	136,480.08
Total Non-Current Liabilities	(239.15)	7,141,710.37
TOTAL LIABILITIES	(75,769.84)	7,746,509.04
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	159,666.32	159,666.32
Retained Earnings/(Deficit)	476,110.13	12,615,889.74
TOTAL EQUITY	635,776.45	13,237,395.06
TOTAL LIABILITIES & EQUITY	560,006.61	20,983,904.10

Prepared by:

Arlene Mae B. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

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



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

Detailed Cash Flow Statement
 As of August 31, 2018


	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	57,703.10	261,087.10
Business income	1,212,280.50	9,278,132.12
Permits and licenses		-
Receipts of Interests from Deposit		2,632.99
Other income		-
Receivables	-	94,862.25
Other receipts	15,682.00	91,408.06
Total cash inflows	<u>1,285,665.60</u>	<u>9,728,122.52</u>
Cash outflows		-
Personal services	225,320.12	2,130,905.18
Maintenance and other operating expenses	215,465.37	1,885,866.51
Interest expense		-
Purchase of inventories	36,654.37	821,752.58
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	154,631.57	1,399,829.93
Total cash outflows	<u>632,071.43</u>	<u>6,269,755.46</u>
Net cash from operating activities	<u>653,594.17</u>	<u>3,458,367.06</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		-
Investments	-	236,197.23
Purchase/Acquisition of property, plant and equipment	-	86,053.93
Grant of loans		-
Total cash outflows	<u>-</u>	<u>322,251.16</u>
Net cash from investing activities	<u>-</u>	<u>(322,251.16)</u>
Cash flow from financing activities		
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	59,839.00	467,278.00
Retirement/Redemption of debt securities		-
Financial expenses	49,686.00	408,922.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(876,200.00)</u>
Net increase in cash and cash equivalents	544,069.17	2,259,915.90
Cash and cash equivalents at beginning of period	<u>7,821,463.39</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>8,365,532.56</u>	<u>8,365,532.56</u>

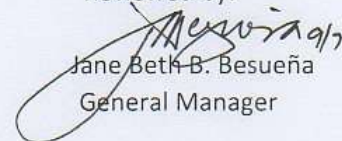
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	37,234.34
Petty Cash Fund	10,000.00
Payroll Fund	8,820.01
Cash in Bank-LCCA	1,307,448.32
Cash in Bank-LCSA	7,002,029.89
	<u>8,365,532.56</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of September 30, 2018

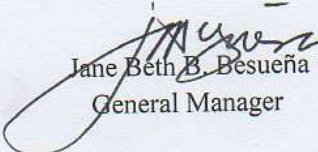
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,255,390.81	10,313,620.97
Interest Income	1,617.17	4,250.16
Fines and Penalties-Business Income	34,916.70	312,001.35
Other Business Income	56,355.20	337,130.72
Total Service and Business Income	1,348,279.88	10,967,003.20
Other Non-Operating Income		
Total Revenue	1,348,279.88	10,967,003.20
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	183,645.55	1,682,413.55
Salaries And Wages-Casual/Contractual	78,300.00	651,400.00
Personnel Economic Relief Allowance (PERA)	29,545.45	254,636.35
Representation Allowance (RA)	5,000.00	45,000.00
Transportation Allowance (TA)	5,000.00	45,000.00
Clothing/Uniform Allowance	-	78,000.00
Honoraria	16,022.00	193,822.76
Overtime And Night Pay	13,981.53	85,923.95
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	294,546.00
Retirement And Life Insurance Premiums	31,433.47	279,589.63
Pag-Ibig Contributions	1,500.00	12,700.00
Philhealth Contributions	3,336.40	28,927.60
Employees Compensation Insurance Premiums	1,386.00	11,902.00
Terminal Leave Benefits	15,766.25	64,237.51
Other Personnel Benefits	-	-
Total Personnel Expenses	389,716.65	3,728,099.35
Traveling Expenses-Local	5,081.00	41,526.00
Training Expenses	13,489.12	41,195.12
Office Supplies Expenses	2,806.20	68,099.18
Accountable Forms Expenses	-	8,375.00
Medical, Dental And Laboratory Supplies Expenses	3,000.00	34,800.00
Fuel, Oil And Lubricants Expenses	11,087.15	123,905.52
Other Supplies And Materials Expenses	70,222.56	625,372.05
Electricity Expenses	96,397.15	908,909.74

Postage And Courier Services	445.00	4,195.00
Telephone Expenses	4,285.23	38,902.06
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	375.00	1,825.00
Legal Services	13,394.84	15,143.84
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	425.00	6,658.50
Repairs & Maintenance-Buildings And Other Structures	-	4,690.00
Repairs & Maintenance-Machinery And Equipment	1,100.00	36,228.50
Repairs & Maintenance-Transportation Equipment	8,637.00	65,885.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	162,071.93
Fidelity Bond Premiums	-	-
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	-	12,000.00
Printing And Publication Expenses	-	1,192.00
Representation Expenses	-	46,260.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	500.00
Other Maintenance And Operating Expenses	21,267.78	307,133.85
Total Maintenance And Other Operating Exp.	252,013.03	2,573,623.77
Financial Expenses		
Interest Expenses	49,284.00	458,206.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	115,770.36
Depreciation-Buildings And Other Structures	3,687.46	33,187.14
Depreciation-Machinery And Equipment	31,991.83	283,389.25
Depreciation-Transportation Equipment	1,606.97	14,462.73
Depreciation-Furniture, Fixtures And Books	655.84	6,082.56
Impairment Loss-Loans And Receivables	64,813.48	531,769.79
Total Depreciation	115,712.89	984,661.83
Total Expenses	806,726.57	7,744,590.95
Total Comprehensive Income	541,553.31	3,222,412.25

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Desueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of September 30, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	16,448.08	53,682.42
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(702,243.11)	605,205.21
Cash in Bank-Local Currency, Savings Account	1,211,294.53	8,213,324.42
TOTAL CASH AND CASH EQUIVALENTS	525,499.50	8,882,212.05
Receivables		
Accounts Receivable	63,372.50	4,940,306.35
Receivables-Disallowances/Charges	445,500.00	1,256,737.61
Other Receivables	-	397,614.16
TOTAL RECEIVABLE	508,872.50	6,594,658.12
Less: Allowance For Impairment-Accounts Receivable	64,813.48	4,814,541.91
NET RECEIVABLES	444,059.02	1,780,116.21
Inventories		
Office Supplies Inventory	1,479.00	1,479.00
Accountable Forms, Plates And Stickers Inventory	-	94,694.40
Other Supplies And Materials Inventory	(37,542.56)	1,041,403.37
TOTAL INVENTORIES	(36,063.56)	1,137,576.77
Other Assets		
Advances For Payroll	-	8,820.01
Advances To Officers And Employees	(10,011.18)	25,877.47
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	(10,011.18)	78,637.27
Total Current Assets	923,483.78	11,878,542.30
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,282,423.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,161,345.94
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,121,077.41
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,314,689.56
Net Book Value of Other Structures	(3,687.46)	920,505.70

Machinery	-	4,693,213.08
Less: Accumulated Depreciation-Machinery	28,627.15	3,004,605.98
Net Book Value of Machinery	<u>(28,627.15)</u>	<u>1,688,607.10</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	105,556.68
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>33,007.68</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	87,257.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>36,394.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	999,421.70
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>106,997.46</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	88,831.54
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>31,256.89</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	189,976.02
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(50,899.41)</u>	<u>9,253,731.26</u>

Investments

Sinking Fund	<u>71,131.99</u>	<u>716,996.90</u>
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Intangible Assets

Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>

Total Non-Current Assets

20,232.58 10,049,078.16

TOTAL ASSETS

943,716.36 21,927,620.46

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(60,241.00)	186,036.00
TOTAL FINANCIAL LIABILITIES	<u>(60,241.00)</u>	<u>240,886.46</u>

Inter-Agency Payables

Due to BIR	(387.16)	66,700.33
Due to GSIS	4,154.55	102,635.73
Due to PAG-IBIG	(325.27)	9,472.30

Due to PHILHEALTH	(0.07)	8,772.08
Due to NGAS	-	106,976.70
Due to Government Corporations	1,000.00	48,100.69
TOTAL INTER-AGENCY PAYABLES	4,442.05	342,657.83
Other Payables		
Other Payables	-	(34,544.57)
Total Current Liabilities	(55,798.95)	548,999.72
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	5,962.06	142,442.14
Total Non-Current Liabilities	5,962.06	7,147,672.43
TOTAL LIABILITIES	(49,836.89)	7,696,672.15
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	993,553.25	13,609,442.99
TOTAL EQUITY	993,553.25	14,230,948.31
TOTAL LIABILITIES & EQUITY	943,716.36	21,927,620.46

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
As of September 30, 2018


	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	56,355.20	317,442.30
Business income	1,232,897.07	10,511,029.19
Permits and licenses		-
Receipts of Interests from Deposit	1,617.17	4,250.16
Other income		-
Receivables	-	94,862.25
Other receipts	8,005.16	99,413.22
Total cash inflows	<u>1,298,874.60</u>	<u>11,026,997.12</u>
Cash outflows		
Personal services	196,734.54	2,327,639.72
Maintenance and other operating expenses	213,320.23	2,099,186.74
Interest expense		-
Purchase of inventories	30,957.14	852,709.72
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	151,706.20	1,551,536.13
Total cash outflows	<u>592,718.11</u>	<u>6,862,473.57</u>
Net cash from operating activities	<u>706,156.49</u>	<u>4,164,523.55</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	71,131.99	307,329.22
Purchase/Acquisition of property, plant and equipment	-	86,053.93
Grant of loans		-
Total cash outflows	<u>71,131.99</u>	<u>393,383.15</u>
Net cash from investing activities	<u>(71,131.99)</u>	<u>(393,383.15)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	60,241.00	527,519.00
Retirement/Redemption of debt securities		-
Financial expenses	49,284.00	458,206.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(985,725.00)</u>
Net increase in cash and cash equivalents	525,499.50	2,785,415.40
Cash and cash equivalents at beginning of period	<u>8,365,532.56</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>8,891,032.06</u>	<u>8,891,032.06</u>

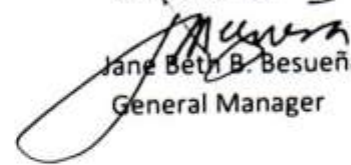
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	53,682.42
Petty Cash Fund	10,000.00
Payroll Fund	8,820.01
Cash in Bank-LCCA	1,280,882.72
Cash in Bank-LCSA	7,537,646.91
	<u>8,891,032.06</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager

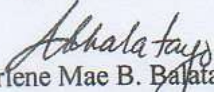


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of October 31, 2018

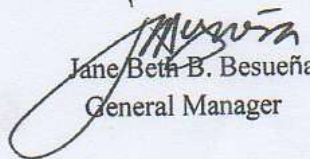
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,203,213.72	11,516,834.69
Interest Income	-	4,250.16
Fines and Penalties-Business Income	40,308.68	352,310.03
Other Business Income	61,843.80	398,974.52
Total Service and Business Income	1,305,366.20	12,272,369.40
Other Non-Operating Income		
Total Revenue	1,305,366.20	12,272,369.40
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	178,806.05	1,861,219.60
Salaries And Wages-Casual/Contractual	75,050.00	726,450.00
Personnel Economic Relief Allowance (PERA)	27,909.08	282,545.43
Representation Allowance (RA)	5,000.00	50,000.00
Transportation Allowance (TA)	5,000.00	50,000.00
Clothing/Uniform Allowance	12,000.00	90,000.00
Honoraria	21,420.00	215,242.76
Overtime And Night Pay	4,543.58	90,467.53
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	4,800.00	299,346.00
Retirement And Life Insurance Premiums	30,018.67	309,608.30
Pag-Ibig Contributions	1,500.00	14,200.00
Philhealth Contributions	3,336.40	32,264.00
Employees Compensation Insurance Premiums	1,353.50	13,255.50
Terminal Leave Benefits	45,693.67	109,931.18
Other Personnel Benefits	-	-
Total Personnel Expenses	416,430.95	4,144,530.30
Traveling Expenses-Local	6,875.00	48,401.00
Training Expenses	5,500.00	46,695.12
Office Supplies Expenses	10,120.40	78,219.58
Accountable Forms Expenses	-	8,375.00
Medical, Dental And Laboratory Supplies Expenses	2,100.00	36,900.00
Fuel, Oil And Lubricants Expenses	9,000.78	132,906.30
Other Supplies And Materials Expenses	90,253.07	715,625.12
Electricity Expenses	93,650.23	1,002,559.97

Postage And Courier Services	320.00	4,515.00
Telephone Expenses	4,069.64	42,971.70
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	100.00	1,925.00
Legal Services	-	15,143.84
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	6,658.50
Repairs & Maintenance-Buildings And Other Structures	-	4,690.00
Repairs & Maintenance-Machinery And Equipment	260.00	36,488.50
Repairs & Maintenance-Transportation Equipment	3,150.00	69,035.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	70,755.08	232,827.01
Fidelity Bond Premiums	18,753.75	18,753.75
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	-	12,000.00
Printing And Publication Expenses	-	1,192.00
Representation Expenses	-	46,260.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	500.00
Other Maintenance And Operating Expenses	23,470.00	330,603.85
Total Maintenance And Other Operating Exp.	338,377.95	2,912,001.72
Financial Expenses		
Interest Expenses	48,879.00	507,085.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	128,727.67
Depreciation-Buildings And Other Structures	3,687.46	36,874.60
Depreciation-Machinery And Equipment	31,991.83	315,381.08
Depreciation-Transportation Equipment	1,606.97	16,069.70
Depreciation-Furniture, Fixtures And Books	655.84	6,738.40
Impairment Loss-Loans And Receivables	61,901.89	593,671.68
Total Depreciation	112,801.30	1,097,463.13
Total Expenses	916,489.20	8,661,080.15
Total Comprehensive Income	388,877.00	3,611,289.25

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of October 31, 2018

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	8,012.77	61,695.19
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	196,844.53	802,049.74
Cash in Bank-Local Currency, Savings Account	378,861.57	8,592,185.99
TOTAL CASH AND CASH EQUIVALENTS	583,718.87	9,465,930.92
Receivables		
Accounts Receivable	(119,875.09)	4,820,431.26
Receivables-Disallowances/Charges	(5,500.00)	1,251,237.61
Other Receivables	-	397,614.16
TOTAL RECEIVABLE	(125,375.09)	6,469,283.03
Less: Allowance For Impairment-Accounts Receivable	61,901.89	4,876,443.80
NET RECEIVABLES	(187,276.98)	1,592,839.23
Inventories		
Office Supplies Inventory	-	1,479.00
Accountable Forms, Plates And Stickers Inventory	-	94,694.40
Other Supplies And Materials Inventory	(51,698.07)	989,705.30
TOTAL INVENTORIES	(51,698.07)	1,085,878.70
Other Assets		
Advances For Payroll	(6,300.00)	2,520.01
Advances To Officers And Employees	532.30	26,409.77
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	(5,767.70)	72,869.57
Total Current Assets	338,976.12	12,217,518.42
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	147,722.29	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,174,303.25
Net Book Value of Plant-Utility Plant in Service (UPIS)	134,764.98	6,255,842.39
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,318,377.02
Net Book Value of Other Structures	(3,687.46)	916,818.24

Machinery	-	4,693,213.08
Less: Accumulated Depreciation-Machinery	28,627.15	3,033,233.13
Net Book Value of Machinery	<u>(28,627.15)</u>	<u>1,659,979.95</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	108,244.86
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>30,319.50</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	87,934.36
Net Book Value of Information and Communication Technology Equi	<u>(676.50)</u>	<u>35,717.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,001,028.67
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>105,390.49</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	89,487.38
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>30,601.05</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	<u>(147,722.29)</u>	<u>42,253.73</u>
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(50,899.41)</u>	<u>9,202,831.85</u>

Investments

Sinking Fund	<u>38,000.00</u>	<u>754,996.90</u>
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Intangible Assets

Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>

Total Non-Current Assets	<u>(12,899.41)</u>	<u>10,036,178.75</u>
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TOTAL ASSETS	<u>326,076.71</u>	<u>22,253,697.17</u>
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LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,700.00
Due to Officers And Employees	-	10,150.46
Loans Payable-Domestic	(60,646.00)	125,390.00
TOTAL FINANCIAL LIABILITIES	<u>(60,646.00)</u>	<u>180,240.46</u>

Inter-Agency Payables

Due to BIR	961.38	67,661.71
Due to GSIS	708.58	103,344.31
Due to PAG-IBIG	(2,956.32)	6,515.98

Due to PHILHEALTH	(0.07)	8,772.01
Due to NGAS	-	106,976.70
Due to Government Corporations	4,616.79	52,717.48
TOTAL INTER-AGENCY PAYABLES	3,330.36	345,988.19
Other Payables		
Other Payables	-	(34,544.57)
Total Current Liabilities	(57,315.64)	491,684.08
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,484.65)	136,957.49
Total Non-Current Liabilities	(5,484.65)	7,142,187.78
TOTAL LIABILITIES	(62,800.29)	7,633,871.86
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	388,877.00	13,998,319.99
TOTAL EQUITY	388,877.00	14,619,825.31
TOTAL LIABILITIES & EQUITY	326,076.71	22,253,697.17

Prepared by:

A. Balatayo
Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:

J. Besueña
Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
As of October 31, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	61,843.80	379,286.10
Business income	1,357,912.84	11,868,942.03
Permits and licenses		-
Receipts of Interests from Deposit		4,250.16
Other income		-
Receivables	-	94,862.25
Other receipts	5,117.70	104,530.92
Total cash inflows	<u>1,424,874.34</u>	<u>12,451,871.46</u>
Cash outflows:		
Personal services	212,193.40	2,539,833.12
Maintenance and other operating expenses	199,704.79	2,298,891.53
Interest expense		-
Purchase of inventories	31,757.41	884,467.13
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	256,274.87	1,807,811.00
Total cash outflows	<u>699,930.47</u>	<u>7,562,404.04</u>
Net cash from operating activities	<u>724,943.87</u>	<u>4,889,467.42</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	38,000.00	345,329.22
Purchase/Acquisition of property, plant and equipment	-	86,053.93
Grant of loans		-
Total cash outflows	<u>38,000.00</u>	<u>431,383.15</u>
Net cash from investing activities	<u>(38,000.00)</u>	<u>(431,383.15)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	60,646.00	588,165.00
Retirement/Redemption of debt securities		-
Financial expenses	48,879.00	507,085.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(1,095,250.00)</u>
Net increase in cash and cash equivalents	577,418.87	3,362,834.27
Cash and cash equivalents at beginning of period	<u>8,891,032.06</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>9,468,450.93</u>	<u>9,468,450.93</u>

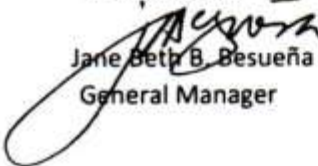
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	61,695.19
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	802,049.74
Cash in Bank-LCSA	8,592,185.99
	<u>9,468,450.93</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager

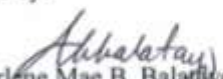


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of November 30, 2018

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,179,920.12	12,696,754.81
Interest Income	-	4,250.16
Fines and Penalties-Business Income	36,168.34	388,478.37
Other Business Income	69,175.70	468,150.22
Total Service and Business Income	1,285,264.16	13,557,633.56
Other Non-Operating Income		
Total Revenue	1,285,264.16	13,557,633.56
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	179,610.20	2,040,829.80
Salaries And Wages-Casual/Contractual	102,906.04	829,356.04
Personnel Economic Relief Allowance (PERA)	27,818.18	310,363.61
Representation Allowance (RA)	5,000.00	55,000.00
Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance	-	90,000.00
Honoraria	15,120.00	230,362.76
Overtime And Night Pay	9,593.11	100,060.64
Year End Bonus	265,646.00	265,646.00
Cash Gift	75,000.00	75,000.00
Other Bonuses And Allowances	4,800.00	304,146.00
Retirement And Life Insurance Premiums	30,019.03	339,627.33
Pag-Ibig Contributions	1,500.00	15,700.00
Philhealth Contributions	3,336.47	35,600.47
Employees Compensation Insurance Premiums	1,347.00	14,602.50
Terminal Leave Benefits	64,147.13	174,078.31
Other Personnel Benefits	-	-
Total Personnel Expenses	790,843.16	4,935,373.46
Traveling Expenses-Local	4,916.50	53,317.50
Training Expenses	4,130.00	50,825.12
Office Supplies Expenses	1,875.00	80,094.58
Accountable Forms Expenses	-	8,375.00
Medical, Dental And Laboratory Supplies Expenses	1,500.00	38,400.00
Fuel, Oil And Lubricants Expenses	10,044.62	142,950.92
Other Supplies And Materials Expenses	59,423.38	775,048.50
Electricity Expenses	98,956.14	1,101,516.11

Postage And Courier Services	135.00	4,650.00
Telephone Expenses	4,227.82	47,199.52
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	150.00	2,075.00
Legal Services	150.00	15,293.84
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	500.00
Repairs & Maintenance-Infrastructure Assets	-	6,658.50
Repairs & Maintenance-Buildings And Other Structures	-	4,690.00
Repairs & Maintenance-Machinery And Equipment	-	36,488.50
Repairs & Maintenance-Transportation Equipment	90.00	69,125.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	232,827.01
Fidelity Bond Premiums	-	18,753.75
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	4,500.00	16,500.00
Printing And Publication Expenses	-	1,192.00
Representation Expenses	-	46,260.90
Transportation And Delivery Expenses	-	3,000.00
Rent/Lease Expenses	600.00	600.00
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	500.00
Other Maintenance And Operating Expenses	23,100.00	353,703.85
Total Maintenance And Other Operating Exp.	214,298.46	3,126,300.18
Financial Expenses		
Interest Expenses	48,471.00	555,556.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	141,684.98
Depreciation-Buildings And Other Structures	3,687.46	40,562.06
Depreciation-Machinery And Equipment	31,991.83	347,372.91
Depreciation-Transportation Equipment	1,606.97	17,676.67
Depreciation-Furniture, Fixtures And Books	655.84	7,394.24
Impairment Loss-Loans And Receivables	(50,448.54)	543,223.14
Total Depreciation	450.87	1,097,914.00
Total Expenses	1,054,063.49	9,715,143.64
Total Comprehensive Income	231,200.67	3,842,489.92

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of November 30, 2018

	This Month*	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(37,906.97)	23,788.22
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(383,963.55)	418,086.19
Cash in Bank-Local Currency, Savings Account	304,983.62	8,897,169.61
TOTAL CASH AND CASH EQUIVALENTS	(116,886.90)	9,349,044.02
Receivables		
Accounts Receivable	5,564.00	4,825,995.26
Receivables-Disallowances/Charges	(6,000.00)	1,245,237.61
Other Receivables	-	397,614.16
TOTAL RECEIVABLE	(436.00)	6,468,847.03
Less: Allowance For Impairment-Accounts Receivable	(50,448.54)	4,825,995.26
NET RECEIVABLES	50,012.54	1,642,851.77
Inventories		
Office Supplies Inventory	-	1,479.00
Accountable Forms, Plates And Stickers Inventory	6,000.00	100,694.40
Other Supplies And Materials Inventory	(22,953.38)	966,751.92
TOTAL INVENTORIES	(16,953.38)	1,068,925.32
Other Assets		
Advances For Payroll	6,300.00	8,820.01
Advances To Officers And Employees	289,899.67	316,309.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	296,199.67	369,069.24
Total Current Assets	212,371.93	12,429,890.35
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,187,260.56
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,242,885.08
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,322,064.48
Net Book Value of Other Structures	(3,687.46)	913,130.78

Machinery	-	4,693,213.08
Less: Accumulated Depreciation-Machinery	28,627.15	3,061,860.28
Net Book Value of Machinery	<u>(28,627.15)</u>	<u>1,631,352.80</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	110,933.04
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>27,631.32</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	88,610.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>35,041.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,002,635.64
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>103,783.52</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	90,143.22
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>29,945.21</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(50,899.41)</u>	<u>9,151,932.44</u>
Investments		
Sinking Fund	<u>34,000.00</u>	<u>788,996.90</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>(16,899.41)</u>	<u>10,019,279.34</u>
TOTAL ASSETS	<u>195,472.52</u>	<u>22,449,169.69</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	50.00	44,750.00
Due to Officers And Employees	28,191.86	38,342.32
Loans Payable-Domestic	(61,054.00)	64,336.00
TOTAL FINANCIAL LIABILITIES	<u>(32,812.14)</u>	<u>147,428.32</u>

Inter-Agency Payables

Due to BIR	(543.04)	67,118.67
Due to GSIS	(2,167.63)	101,176.68
Due to PAG-IBIG	(2,598.31)	3,917.67

Due to PHILHEALTH	124.69	8,896.70
Due to NGAS	-	106,976.70
Due to Government Corporations	(1,000.00)	51,717.48
TOTAL INTER-AGENCY PAYABLES	(6,184.29)	339,803.90
Other Payables		
Other Payables	-	(34,544.57)
Total Current Liabilities	(38,996.43)	452,687.65
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees	-	7,002,230.29
Loans Payable-Domestic	-	7,002,230.29
TOTAL FINANCIAL LIABILITIES	-	7,002,230.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,396.16	138,353.65
Total Non-Current Liabilities	1,396.16	7,143,583.94
TOTAL LIABILITIES	(37,600.27)	7,596,271.59
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	233,072.79	14,231,392.78
TOTAL EQUITY	233,072.79	14,852,898.10
TOTAL LIABILITIES & EQUITY	195,472.52	22,449,169.69

Prepared by:

Arlene Mae B. Bolatayo
Arlene Mae B. Bolatayo
Corporate Accounts Analyst-Designate

Reviewed by:

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



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

Detailed Cash Flow Statement
 As of November 30, 2018

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	69,175.70	448,461.80
Business income	1,211,920.62	13,080,862.65
Permits and licenses	-	-
Receipts of Interests from Deposit		4,250.16
Other income		-
Receivables	-	94,862.25
Other receipts	26,280.33	130,811.25
Total cash inflows	<u>1,307,376.65</u>	<u>13,759,248.11</u>
Cash outflows		
Personal services	548,840.41	3,088,673.53
Maintenance and other operating expenses	485,616.06	2,784,507.59
Interest expense		-
Purchase of inventories	34,516.25	918,983.38
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	205,465.83	2,013,276.83
Total cash outflows	<u>1,274,438.55</u>	<u>8,836,842.59</u>
Net cash from operating activities	<u>32,938.10</u>	<u>4,922,405.52</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	34,000.00	379,329.22
Purchase/Acquisition of property, plant and equipment	-	86,053.93
Grant of loans		-
Total cash outflows	<u>34,000.00</u>	<u>465,383.15</u>
Net cash from investing activities	<u>(34,000.00)</u>	<u>(465,383.15)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	61,054.00	649,219.00
Retirement/Redemption of debt securities		-
Financial expenses	48,471.00	555,556.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(1,204,775.00)</u>
Net increase in cash and cash equivalents	(110,586.90)	3,252,247.37
Cash and cash equivalents at beginning of period	<u>9,468,450.93</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>9,357,864.03</u>	<u>9,357,864.03</u>

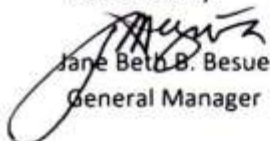
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	23,788.22
Petty Cash Fund	10,000.00
Payroll Fund	8,820.01
Cash in Bank-LCCA	418,086.19
Cash in Bank-LCSA	8,897,169.61
	<u>9,357,864.03</u>

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beto B. Besueña
General Manager

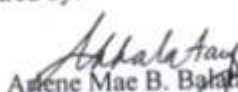


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of December 31, 2018

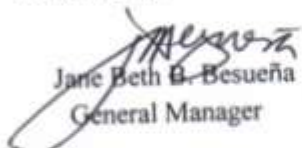
	This Month [*]	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,137,965.66	13,834,720.47
Interest Income	1,866.16	6,116.32
Fines and Penalties-Business Income	34,472.61	422,950.98
Other Business Income	39,337.00	507,487.22
Total Service and Business Income	1,213,641.43	14,771,274.99
Other Non-Operating Income		
Total Revenue	1,213,641.43	14,771,274.99
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	171,064.00	2,211,893.80
Salaries And Wages-Casual/Contractual	49,793.96	879,150.00
Personnel Economic Relief Allowance (PERA)	28,000.00	338,363.61
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	90,000.00
Honoraria	33,249.00	263,611.76
Overtime And Night Pay	6,544.94	106,605.58
Year End Bonus	-	265,646.00
Cash Gift	-	75,000.00
Other Bonuses And Allowances	78,600.00	382,746.00
Retirement And Life Insurance Premiums	31,273.95	370,901.28
Pag-Ibig Contributions	1,400.00	17,100.00
Philhealth Contributions	2,988.59	38,589.06
Employees Compensation Insurance Premiums	1,210.91	15,813.41
Terminal Leave Benefits	-	174,078.31
Other Personnel Benefits	-	-
Total Personnel Expenses	414,125.35	5,349,498.81
Traveling Expenses-Local	8,482.00	61,799.50
Training Expenses	100,000.00	150,825.12
Office Supplies Expenses	10,771.50	90,866.08
Accountable Forms Expenses	44,700.00	53,075.00
Medical, Dental And Laboratory Supplies Expenses	12,900.00	51,300.00
Fuel, Oil And Lubricants Expenses	14,887.38	157,838.30
Other Supplies And Materials Expenses	47,917.42	822,965.92
Electricity Expenses	102,244.94	1,203,761.05

Postage And Courier Services	535.00	5,185.00
Telephone Expenses	3,485.63	50,685.15
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	180.00	2,255.00
Legal Services	-	15,293.84
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	6,658.50
Repairs & Maintenance-Buildings And Other Structures	-	4,690.00
Repairs & Maintenance-Machinery And Equipment	-	36,488.50
Repairs & Maintenance-Transportation Equipment	3,588.00	72,713.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	2,700.00	235,527.01
Fidelity Bond Premiums	-	18,753.75
Insurance Expenses	-	12,756.58
Advertising, Promotional And Marketing Expenses	100,000.00	116,500.00
Printing And Publication Expenses	-	1,192.00
Representation Expenses	112,547.89	158,808.79
Transportation And Delivery Expenses	2,000.00	5,000.00
Rent/Lease Expenses	-	600.00
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	998.00
Donations	-	500.00
Other Maintenance And Operating Expenses	23,640.00	377,343.85
Total Maintenance And Other Operating Exp.	590,579.76	3,716,879.94
Financial Expenses		
Interest Expenses	48,061.00	603,617.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	154,642.29
Depreciation-Buildings And Other Structures	3,687.46	44,249.52
Depreciation-Machinery And Equipment	31,991.83	379,364.74
Depreciation-Transportation Equipment	1,606.97	19,283.64
Depreciation-Furniture, Fixtures And Books	655.84	8,050.08
Impairment Loss-Loans And Receivables	23,526.52	566,749.66
Total Depreciation	74,425.93	1,172,339.93
Total Expenses	1,127,192.04	10,842,335.68
Total Comprehensive Income	86,449.39	3,928,939.31

Prepared by:


Arlene Mae B. Balatayo
Corporate Account Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of December 31, 2018

This Month • Year to Date

ASSETS

Current Assets

Cash and Cash Equivalents

Cash-Collecting Officers	29.24	23,817.46
Petty Cash	(2,093.75)	7,906.25
Cash in Bank-Local Currency, Current Account	195,675.05	613,761.24
Cash in Bank-Local Currency, Savings Account	155,113.84	9,052,283.45
TOTAL CASH AND CASH EQUIVALENTS	<u>348,724.38</u>	<u>9,697,768.40</u>

Receivables

Accounts Receivable	31,952.59	4,857,947.85
Receivables-Disallowances/Charges	(4,500.00)	1,240,737.61
Other Receivables	-	397,614.16
TOTAL RECEIVABLE	<u>27,452.59</u>	<u>6,496,299.62</u>
Less: Allowance For Impairment-Accounts Receivable	23,526.52	4,849,521.78
NET RECEIVABLES	<u>3,926.07</u>	<u>1,646,777.84</u>

Inventories

Office Supplies Inventory	(1,479.00)	-
Accountable Forms, Plates And Stickers Inventory	(44,700.00)	55,994.40
Other Supplies And Materials Inventory	9,482.58	976,234.50
TOTAL INVENTORIES	<u>(36,696.42)</u>	<u>1,032,228.90</u>

Other Assets

Advances For Payroll	(6,300.00)	2,520.01
Advances To Officers And Employees	(288,963.04)	27,346.40
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>(295,263.04)</u>	<u>73,806.20</u>

Total Current Assets

20,690.99 **12,450,581.34**

Non-Current Assets

Property, Land and Equipment

Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,200,217.87
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,957.31)</u>	<u>6,229,927.77</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,325,751.94
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>909,443.32</u>

Machinery	-	4,693,213.08
Less: Accumulated Depreciation-Machinery	28,627.15	3,090,487.43
Net Book Value of Machinery	<u>(28,627.15)</u>	<u>1,602,725.65</u>
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	113,621.22
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>24,943.14</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	89,287.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>34,364.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,004,242.61
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>102,176.55</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	90,799.06
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>29,289.37</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>(50,899.41)</u>	<u>9,101,033.03</u>
Investments		
Sinking Fund	<u>33,154.61</u>	<u>822,151.51</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	33,350.00
◀ TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>78,350.00</u>
Total Non-Current Assets	<u>(17,744.80)</u>	<u>10,001,534.54</u>
TOTAL ASSETS	<u>2,946.19</u>	<u>22,452,115.88</u>

LIABILITIES

Current Liabilities

Financial Liabilities


Accounts Payable	-	44,750.00
Due to Officers And Employees	(25,152.28)	13,190.04
Loans Payable-Domestic	625,416.00	689,752.00
TOTAL FINANCIAL LIABILITIES	<u>600,263.72</u>	<u>747,692.04</u>

Inter-Agency Payables

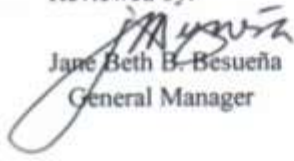
Due to BIR	2,180.19	69,298.86
Due to GSIS	1,161.62	102,338.30
Due to PAG-IBIG	(967.29)	2,950.38

Due to PHILHEALTH	(449.14)	8,447.56
Due to NGAS	-	106,976.70
Due to Government Corporations	(2,700.00)	49,017.48
TOTAL INTER-AGENCY PAYABLES	(774.62)	339,029.28
Other Payables		
Other Payables	33,524.58	(1,019.99)
Total Current Liabilities	633,013.68	1,085,701.33
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(686,880.00)	6,315,350.29
TOTAL FINANCIAL LIABILITIES	(686,880.00)	6,315,350.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(29,636.88)	108,716.77
Total Non-Current Liabilities	(716,516.88)	6,427,067.06
TOTAL LIABILITIES	(83,503.20)	7,512,768.39
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	86,449.39	14,317,842.17
TOTAL EQUITY	86,449.39	14,939,347.49
TOTAL LIABILITIES & EQUITY	2,946.19	22,452,115.88

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Corporate Accounts Analyst-Designate

Reviewed by:


Jane Beth B. Besueña
General Manager



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

Detailed Cash Flow Statement
 As of December 31, 2018


	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	39,337.00	487,798.80
Business income	1,144,373.38	14,225,236.03
Permits and licenses		-
Receipts of Interests from Deposit	1,711.55	5,961.71
Other income		-
Receivables	-	94,862.25
Other receipts	2,721.15	133,532.40
Total cash inflows	1,188,143.08	14,947,391.19
Cash outflows:		
Personal services	290,382.14	3,379,055.67
Maintenance and other operating expenses	216,101.00	3,000,608.59
Interest expense		-
Purchase of inventories	56,014.99	974,998.37
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	31,401.26
Other disbursements	140,695.57	2,153,972.40
Total cash outflows	703,193.70	9,540,036.29
Net cash from operating activities	484,949.38	5,407,354.90
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	33,000.00	412,329.22
Purchase/Acquisition of property, plant and equipment	-	86,053.93
Grant of loans		-
Total cash outflows	33,000.00	498,383.15
Net cash from investing activities	(33,000.00)	(498,383.15)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	61,464.00	710,683.00
Retirement/Redemption of debt securities		-
Financial expenses	48,061.00	603,617.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(1,314,300.00)</u>
Net increase in cash and cash equivalents	342,424.38	3,594,671.75
Cash and cash equivalents at beginning of period	<u>9,357,864.03</u>	<u>6,105,616.66</u>
Cash and cash equivalents at end of period	<u>9,700,288.41</u>	<u>9,700,288.41</u>

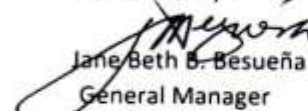
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