



# MANAPLA WATER DISTRICT

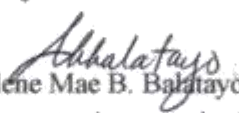
## Statement of Comprehensive Income

As of January 31, 2019

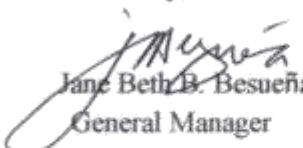
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,222,702.39	1,222,702.39
Interest Income	-	-
Fines and Penalties-Business Income	40,314.22	40,314.22
Other Business Income	53,622.90	53,622.90
<b>Total Service and Business Income</b>	<b>1,316,639.51</b>	<b>1,316,639.51</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,316,639.51</b>	<b>1,316,639.51</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	171,064.00	171,064.00
Salaries And Wages-Casual/Contractual	78,300.00	78,300.00
Personnel Economic Relief Allowance (PERA)	28,000.00	28,000.00
Representation Allowance (RA)	5,000.00	5,000.00
Transportation Allowance (TA)	5,000.00	5,000.00
Clothing/Uniform Allowance	-	-
Honoraria	15,120.00	15,120.00
Overtime And Night Pay	12,488.53	12,488.53
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	3,600.00
Retirement And Life Insurance Premiums	29,065.68	29,065.68
Pag-Ibig Contributions	1,400.00	1,400.00
Philhealth Contributions	3,287.35	3,287.35
Employees Compensation Insurance Premiums	1,414.90	1,414.90
Terminal Leave Benefits	28,435.86	28,435.86
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>382,176.32</b>	<b>382,176.32</b>
Traveling Expenses-Local	2,970.00	2,970.00
Training Expenses	-	-
Office Supplies Expenses	18,856.25	18,856.25
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	1,500.00
Fuel, Oil And Lubricants Expenses	17,310.03	17,310.03
Other Supplies And Materials Expenses	84,097.39	84,097.39
Electricity Expenses	97,500.54	97,500.54
Postage And Courier Services	335.00	335.00

Telephone Expenses	5,037.79	5,037.79
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	240.00	240.00
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	-650.00	650.00
Repairs & Maintenance-Transportation Equipment	1,890.00	1,890.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	72,565.14	72,565.14
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	-	-
Transportation And Delivery Expenses	1,150.00	1,150.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	1,020.00	1,020.00
Donations	-	-
Other Maintenance And Operating Expenses	43,868.75	43,868.75
<b>Total Maintenance And Other Operating Exp.</b>	<b>348,990.89</b>	<b>348,990.89</b>
<b>Financial Expenses</b>		
Interest Expenses	47,647.00	47,647.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	12,957.31
Depreciation-Buildings And Other Structures	3,687.46	3,687.46
Depreciation-Machinery And Equipment	24,904.33	24,904.33
Depreciation-Transportation Equipment	1,606.97	1,606.97
Depreciation-Furniture, Fixtures And Books	655.84	655.84
Impairment Loss-Loans And Receivables	25,146.44	25,146.44
<b>Total Depreciation</b>	<b>68,958.35</b>	<b>68,958.35</b>
<b>Total Expenses</b>	<b>847,772.56</b>	<b>847,772.56</b>
<b>Total Comprehensive Income</b>	<b>468,866.95</b>	<b>468,866.95</b>

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 January 31, 2019**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(7,030.90)	16,786.56
Petty Cash	2,093.75	10,000.00
Cash in Bank-Local Currency, Current Account	(57,548.41)	556,212.83
Cash in Bank-Local Currency, Savings Account	356,624.04	9,408,907.49
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>294,138.48</b>	<b>9,991,906.88</b>
<b>Receivables</b>		
Accounts Receivable	(52,104.28)	4,805,843.57
Receivables-Disallowances/Charges	(5,500.00)	1,235,237.61
Other Receivables	-	397,614.16
<b>TOTAL RECEIVABLE</b>	<b>(57,604.28)</b>	<b>6,438,695.34</b>
Less: Allowance For Impairment-Accounts Receivable	25,146.44	4,874,668.22
<b>NET RECEIVABLES</b>	<b>(82,750.72)</b>	<b>1,564,027.12</b>
<b>Inventories</b>		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	55,994.40
Other Supplies And Materials Inventory	197,402.61	1,173,637.11
<b>TOTAL INVENTORIES</b>	<b>197,402.61</b>	<b>1,229,631.51</b>
<b>Other Assets</b>		
Advances For Payroll	-	2,520.01
Advances To Officers And Employees	(20,685.96)	6,660.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(20,685.96)</b>	<b>53,120.24</b>
<b>Total Current Assets</b>	<b>388,104.41</b>	<b>12,838,685.75</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,213,175.18
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,216,970.46
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,329,439.40
Net Book Value of Other Structures	(3,687.46)	905,755.86
Machinery	19,053.36	4,712,266.44

Less: Accumulated Depreciation-Machinery	21,539.65	3,112,027.08
Net Book Value of Machinery	<u>(2,486.29)</u>	<u>1,600,239.36</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	116,309.40
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>22,254.96</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	676.50	89,963.86
Net Book Value of Information and Communication Technology Equ	<u>(676.50)</u>	<u>33,688.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,005,849.58
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>100,569.58</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	91,454.90
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>28,633.53</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(24,758.55)</u></b>	<b><u>9,076,274.48</u></b>
<b>Investments</b>		
Sinking Fund	<b>38,000.00</b>	<b>860,151.51</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	33,350.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>78,350.00</u></b>
<b>Total Non-Current Assets</b>	<b>13,241.45</b>	<b>10,014,775.99</b>
<b>TOTAL ASSETS</b>	<b><u>401,345.86</u></b>	<b><u>22,853,461.74</u></b>

### LIABILITIES

#### Current Liabilities

##### Financial Liabilities

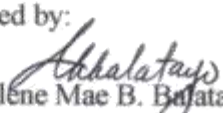
Accounts Payable	-	44,750.00
Due to Officers And Employees	(4,340.00)	8,850.04
Loans Payable-Domestic	(61,878.00)	627,874.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(66,218.00)</u></b>	<b><u>681,474.04</u></b>

##### Inter-Agency Payables

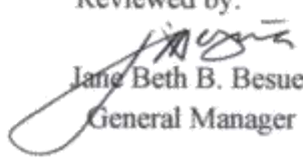
Due to BIR	12,317.40	81,616.26
Due to GSIS	2,029.12	104,367.42
Due to PAG-IBIG	-	2,950.38
Due to PHILHEALTH	174.76	8,622.32

Due to NGAS	-	106,976.70
Due to Government Corporations	-	49,017.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>14,521.28</b>	<b>353,550.56</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(51,696.72)</b>	<b>1,034,004.61</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,694.61)	103,022.16
<b>Total Non-Current Liabilities</b>	<b>(5,694.61)</b>	<b>6,421,372.45</b>
<b>TOTAL LIABILITIES</b>	<b>(57,391.33)</b>	<b>7,455,377.06</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	458,737.19	14,776,579.36
<b>TOTAL EQUITY</b>	<b>458,737.19</b>	<b>15,398,084.68</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>401,345.86</b>	<b>22,853,461.74</b>

Prepared by:

  
Arlene Mae B. Bajatayo  
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 January 31, 2019

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	53,622.90	53,622.90
Business income	1,309,426.28	1,309,426.28
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables		
Other receipts	25,779.71	25,779.71
Total cash inflows	<u>1,388,828.89</u>	<u>1,388,828.89</u>
Cash outflows		
Personal services	207,945.67	207,945.67
Maintenance and other operating expenses	203,898.53	203,898.53
Interest expense		-
Purchase of inventories	265,473.22	265,473.22
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	250,794.63	250,794.63
Total cash outflows	<u>928,112.05</u>	<u>928,112.05</u>
<i>Net cash from operating activities</i>	<u>460,716.84</u>	<u>460,716.84</u>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	38,000.00	38,000.00
Purchase/Acquisition of property, plant and equipment	19,053.36	19,053.36
Grant of loans		-
Total cash outflows	<u>57,053.36</u>	<u>57,053.36</u>
<i>Net cash from investing activities</i>	<u>(57,053.36)</u>	<u>(57,053.36)</u>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	61,878.00	61,878.00
Retirement/Redemption of debt securities		-
Financial expenses	47,647.00	47,647.00
<b>Net cash from financing activities</b>	<b>(109,525.00)</b>	<b>(109,525.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>294,138.48</b>	<b>294,138.48</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>9,700,288.41</b>	<b>9,700,288.41</b>
<b>Cash and cash equivalents at end of period</b>	<b>9,994,426.89</b>	<b>9,994,426.89</b>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	16,786.56
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	556,212.83
Cash in Bank-LCSA	9,408,907.49
	<u>9,994,426.89</u>

Prepared by:

  
Arlene Mae B. Balatayo  
Corporate Accounts Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



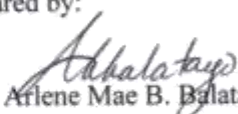
MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of February 28, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,155,448.21	2,378,150.60
Interest Income	-	-
Fines and Penalties-Business Income	32,759.34	73,073.56
Other Business Income	86,415.70	140,038.60
<b>Total Service and Business Income</b>	<b>1,274,623.25</b>	<b>2,591,262.76</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,274,623.25</b>	<b>2,591,262.76</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	199,422.00	370,486.00
Salaries And Wages-Casual/Contractual	82,560.00	160,860.00
Personnel Economic Relief Allowance (PERA)	28,000.00	56,000.00
Representation Allowance (RA)	5,000.00	10,000.00
Transportation Allowance (TA)	5,000.00	10,000.00
Clothing/Uniform Allowance	-	-
Honoraria	20,140.00	35,260.00
Overtime And Night Pay	2,031.04	14,519.57
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	7,200.00
Retirement And Life Insurance Premiums	33,837.84	62,903.52
Pag-Ibig Contributions	1,400.00	2,800.00
Philhealth Contributions	3,100.99	6,388.34
Employees Compensation Insurance Premiums	1,157.10	2,572.00
Terminal Leave Benefits	19,279.01	47,714.87
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>404,527.98</b>	<b>786,704.30</b>
Traveling Expenses-Local	3,088.00	6,058.00
Training Expenses	-	-
Office Supplies Expenses	11,767.75	30,624.00
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	3,000.00
Fuel, Oil And Lubricants Expenses	13,314.63	30,624.66
Other Supplies And Materials Expenses	40,385.84	124,483.23
Electricity Expenses	88,225.67	185,726.21

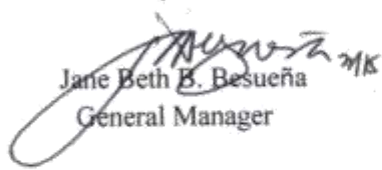


Postage And Courier Services	330.00	665.00
Telephone Expenses	4,155.13	9,192.92
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	375.00	615.00
Legal Services	150.00	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	760.00	760.00
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	300.00	950.00
Repairs & Maintenance-Transportation Equipment	6,382.00	8,272.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	1,007.12	73,572.26
Fidelity Bond Premiums	-	-
Insurance Expenses	3,758.00	3,758.00
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	4,012.50	4,012.50
Transportation And Delivery Expenses	-	1,150.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,020.00
Donations	500.00	500.00
Other Maintenance And Operating Expenses	33,220.10	77,088.85
<b>Total Maintenance And Other Operating Exp.</b>	<b>213,231.74</b>	<b>562,222.63</b>
<b>Financial Expenses</b>		
Interest Expenses	47,230.00	94,877.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	25,914.62
Depreciation-Buildings And Other Structures	3,687.46	7,374.92
Depreciation-Machinery And Equipment	24,904.33	49,808.66
Depreciation-Transportation Equipment	1,606.97	3,213.94
Depreciation-Furniture, Fixtures And Books	655.84	1,311.68
Impairment Loss-Loans And Receivables	(1,759.61)	23,386.83
<b>Total Depreciation</b>	<b>42,052.30</b>	<b>111,010.65</b>
<b>Total Expenses</b>	<b>707,042.02</b>	<b>1,554,814.58</b>
<b>Total Comprehensive Income</b>	<b>567,581.23</b>	<b>1,036,448.18</b>

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, 2019**

	This Month *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	19,122.15	35,908.71
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	269,351.29	825,564.12
Cash in Bank-Local Currency, Savings Account	158,306.74	9,567,214.23
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>446,780.18</b>	<b>10,438,687.06</b>
<b>Receivables</b>		
Accounts Receivable	67,065.04	4,872,908.61
Receivables-Disallowances/Charges	(4,500.00)	1,230,737.61
Other Receivables	-	397,614.16
<b>TOTAL RECEIVABLE</b>	<b>62,565.04</b>	<b>6,501,260.38</b>
Less: Allowance For Impairment-Accounts Receivable	(1,759.61)	4,872,908.61
<b>NET RECEIVABLES</b>	<b>64,324.65</b>	<b>1,628,351.77</b>
<b>Inventories</b>		
Office Supplies Inventory	8,800.00	8,800.00
Accountable Forms, Plates And Stickers Inventory	-	55,994.40
Other Supplies And Materials Inventory	(265,085.84)	908,551.27
<b>TOTAL INVENTORIES</b>	<b>(256,285.84)</b>	<b>973,345.67</b>
<b>Other Assets</b>		
Advances For Payroll	-	2,520.01
Advances To Officers And Employees	-	6,660.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>53,120.24</b>
<b>Total Current Assets</b>	<b>254,818.99</b>	<b>13,093,504.74</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,226,132.49
<b>Net Book Value of Plant-Utility Plant in Service (UPIS)</b>	<b>(12,957.31)</b>	<b>6,204,013.15</b>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,333,126.86
<b>Net Book Value of Other Structures</b>	<b>(3,687.46)</b>	<b>902,068.40</b>

Machinery	244,500.00	4,956,766.44
Less: Accumulated Depreciation-Machinery	21,539.65	3,133,566.73
Net Book Value of Machinery	<u>222,960.35</u>	<u>1,823,199.71</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	118,997.58
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>19,566.78</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	90,640.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>33,011.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,007,456.55
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>98,962.61</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	92,110.74
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>27,977.69</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>200,688.09</u></b>	<b><u>9,276,962.57</u></b>
<b>Investments</b>		
Sinking Fund	<u>34,000.00</u>	<u>894,151.51</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	14,250.00	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>14,250.00</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>248,938.09</u></b>	<b><u>10,263,714.08</u></b>
<b>TOTAL ASSETS</b>	<b><u>503,757.08</u></b>	<b><u>23,357,218.82</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

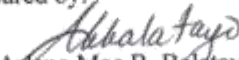
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	8,850.04
Loans Payable-Domestic	(62,295.00)	565,579.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(62,295.00)</u></b>	<b><u>619,179.04</u></b>

##### Inter-Agency Payables

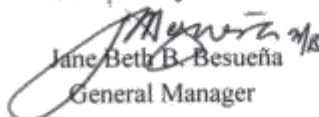
Due to BIR	(2,318.43)	79,297.83
Due to GSIS	(833.10)	103,534.32
Due to PAG-IBIG	-	2,950.38

Due to PHILHEALTH	151.70	8,774.02
Due to NGAS	-	106,976.70
Due to Government Corporations	(400.00)	48,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(3,399.83)</b>	<b>350,150.73</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(65,694.83)</b>	<b>968,309.78</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,370.68	105,392.84
<b>Total Non-Current Liabilities</b>	<b>2,370.68</b>	<b>6,423,743.13</b>
<b>TOTAL LIABILITIES</b>	<b>(63,324.15)</b>	<b>7,392,052.91</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	567,081.23	15,343,660.59
<b>TOTAL EQUITY</b>	<b>567,081.23</b>	<b>15,965,165.91</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>503,757.08</b>	<b>23,357,218.82</b>

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 February 28, 2019

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	86,415.70	140,038.60
Business income	1,123,513.19	2,432,939.47
Permits and licenses		-
Receipts of Interests from Deposit		-
Other income		-
Receivables		-
Other receipts	1,500.00	27,279.71
<b>Total cash inflows</b>	<b><u>1,211,428.89</u></b>	<b><u>2,600,257.78</u></b>
Cash outflows:		
Personal services	225,785.24	433,730.91
Maintenance and other operating expenses	187,867.07	391,765.60
Interest expense		-
Purchase of inventories	33,030.36	298,503.58
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	174,441.04	425,235.67
<b>Total cash outflows</b>	<b><u>621,123.71</u></b>	<b><u>1,549,235.76</u></b>
<b>Net cash from operating activities</b>	<b><u>590,305.18</u></b>	<b><u>1,051,022.02</u></b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>
Cash outflows:		
Investments	34,000.00	72,000.00
Purchase/Acquisition of property, plant and equipment		19,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b><u>34,000.00</u></b>	<b><u>91,053.36</u></b>
<b>Net cash from investing activities</b>	<b><u>(34,000.00)</u></b>	<b><u>(91,053.36)</u></b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>

Cash outflows:		
Loan amortization	62,295.00	124,173.00
Retirement/Redemption of debt securities		-
Financial expenses	47,230.00	94,877.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(219,050.00)</u>
<b>Net increase in cash and cash equivalents</b>	446,780.18	740,918.66
<b>Cash and cash equivalents at beginning of period</b>	<u>9,994,426.89</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>10,441,207.07</u>	<u>10,441,207.07</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	35,908.71
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	825,564.12
Cash in Bank-LCSA	9,567,214.23
	<u>10,441,207.07</u>

Prepared by:

*A. Baratayo*  
Ariene Mae B. Baratayo  
Corporate Accounts Analyst-Designate

Reviewed by:

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



# MANAPLA WATER DISTRICT

## Statement of Comprehensive Income

As of March 31, 2019

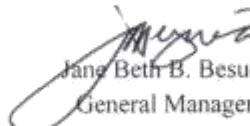
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,112,859.37	3,491,009.97
Interest Income	2,036.90	2,036.90
Fines and Penalties-Business Income	36,049.96	109,123.52
Other Business Income	69,640.50	209,679.10
<b>Total Service and Business Income</b>	<b>1,220,586.73</b>	<b>3,811,849.49</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,220,586.73</b>	<b>3,811,849.49</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	555,729.00
Salaries And Wages-Casual/Contractual	80,430.00	241,290.00
Personnel Economic Relief Allowance (PERA)	28,000.00	84,000.00
Representation Allowance (RA)	5,000.00	15,000.00
Transportation Allowance (TA)	5,000.00	15,000.00
Clothing/Uniform Allowance	84,000.00	84,000.00
Honoraria	18,805.00	54,065.00
Overtime And Night Pay	3,060.21	17,579.78
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	10,800.00
Retirement And Life Insurance Premiums	31,880.76	94,784.28
Pag-Ibig Contributions	1,400.00	4,200.00
Philhealth Contributions	3,194.17	9,582.51
Employees Compensation Insurance Premiums	1,286.00	3,858.00
Terminal Leave Benefits	14,310.34	62,025.21
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>465,209.48</b>	<b>1,251,913.78</b>
Traveling Expenses-Local	5,185.00	11,243.00
Training Expenses	-	-
Office Supplies Expenses	14,702.00	45,326.00
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,800.00	4,800.00
Fuel, Oil And Lubricants Expenses	7,466.20	38,090.86
Other Supplies And Materials Expenses	115,338.70	239,821.93

Electricity Expenses	103,713.40	289,439.61
Postage And Courier Services	805.00	1,470.00
Telephone Expenses	4,317.87	13,510.79
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	295.00	910.00
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	1,050.00	2,000.00
Repairs & Maintenance-Transportation Equipment	5,785.00	14,057.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	3,336.74	76,909.00
Fidelity Bond Premiums	-	-
Insurance Expenses	2,364.49	6,122.49
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	14,227.00	18,239.50
Transportation And Delivery Expenses	1,200.00	2,350.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,020.00
Donations	-	500.00
Other Maintenance And Operating Expenses	43,071.80	120,160.65
<b>Total Maintenance And Other Operating Exp.</b>	<b>324,658.20</b>	<b>886,880.83</b>
<b>Financial Expenses</b>		
Interest Expenses	46,812.00	141,689.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	38,871.93
Depreciation-Buildings And Other Structures	3,687.46	11,062.38
Depreciation-Machinery And Equipment	26,880.98	76,689.64
Depreciation-Transportation Equipment	1,606.97	4,820.91
Depreciation-Furniture, Fixtures And Books	655.84	1,967.52
Impairment Loss-Loans And Receivables	1,195.21	24,582.04
<b>Total Depreciation</b>	<b>46,983.77</b>	<b>157,994.42</b>
<b>Total Expenses</b>	<b>883,663.45</b>	<b>2,438,478.03</b>
<b>Total Comprehensive Income</b>	<b>336,923.28</b>	<b>1,373,371.46</b>

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 March 31, 2019**

	This Month <sup>a</sup>	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(13,286.87)	22,621.84
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(61,273.59)	764,290.53
Cash in Bank-Local Currency, Savings Account	206,660.71	9,773,874.94
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>132,100.25</b>	<b>10,570,787.31</b>
<b>Receivables</b>		
Accounts Receivable	1,195.21	4,874,103.82
Receivables-Disallowances/Charges	(5,500.00)	1,225,237.61
Other Receivables	-	397,614.16
<b>TOTAL RECEIVABLE</b>	<b>(4,304.79)</b>	<b>6,496,955.59</b>
Less: Allowance For Impairment-Accounts Receivable	1,195.21	4,874,103.82
<b>NET RECEIVABLES</b>	<b>(5,500.00)</b>	<b>1,622,851.77</b>
<b>Inventories</b>		
Office Supplies Inventory	4,650.00	13,450.00
Accountable Forms, Plates And Stickers Inventory	-	55,994.40
Other Supplies And Materials Inventory	152,971.30	1,061,522.57
<b>TOTAL INVENTORIES</b>	<b>157,621.30</b>	<b>1,130,966.97</b>
<b>Other Assets</b>		
Advances For Payroll	-	2,520.01
Advances To Officers And Employees	2,801.00	9,461.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>2,801.00</b>	<b>55,921.24</b>
<b>Total Current Assets</b>	<b>287,022.55</b>	<b>13,380,527.29</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,239,089.80
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,191,055.84
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,336,814.32
Net Book Value of Other Structures	(3,687.46)	898,380.94

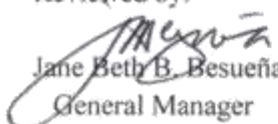
Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,157,083.03
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,799,683.41</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	121,685.76
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>16,878.60</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	91,316.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>32,335.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,009,063.52
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>97,355.64</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	92,766.58
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>27,321.85</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	9,000.00	51,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(36,788.56)</u></b>	<b><u>9,240,174.01</u></b>
<b>Investments</b>		
Sinking Fund	<u>32,172.14</u>	<u>926,323.65</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>(4,616.42)</u></b>	<b><u>10,259,097.66</u></b>
<b>TOTAL ASSETS</b>	<b><u>282,406.13</u></b>	<b><u>23,639,624.95</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	1,300.00	10,150.04
Loans Payable-Domestic	(62,713.00)	502,866.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(61,413.00)</u></b>	<b><u>557,766.04</u></b>
<b>Inter-Agency Payables</b>		
Due to BIR	6,481.75	85,779.58
Due to GSIS	(5,414.86)	98,119.46
Due to PAG-IBIG	2,234.58	5,184.96

Due to PHILHEALTH	(0.08)	8,773.94
Due to NGAS	-	106,976.70
Due to Government Corporations	-	48,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>3,301.39</b>	<b>353,452.12</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(58,111.61)</b>	<b>910,198.17</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,394.46	107,787.30
<b>Total Non-Current Liabilities</b>	<b>2,394.46</b>	<b>6,426,137.59</b>
<b>TOTAL LIABILITIES</b>	<b>(55,717.15)</b>	<b>7,336,335.76</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	338,123.28	15,681,783.87
<b>TOTAL EQUITY</b>	<b>338,123.28</b>	<b>16,303,289.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>282,406.13</b>	<b>23,639,624.95</b>

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, 2019

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	69,640.50	209,679.10
Business income	1,150,108.58	3,583,048.05
Permits and licenses		
Receipts of Interests from Deposit	2,036.90	2,036.90
Other income		
Receivables		
Other receipts	3,760.00	31,039.71
<b>Total cash inflows</b>	<b>1,225,545.98</b>	<b>3,825,803.76</b>
Cash outflows:		
Personal services	308,623.00	742,353.91
Maintenance and other operating expenses	193,992.93	585,758.53
Interest expense		
Purchase of inventories	270,589.99	569,093.57
Prepayments, deposits and deferred charges		
Other assets		
Payables		
Other disbursements	169,542.67	594,778.34
<b>Total cash outflows</b>	<b>942,748.59</b>	<b>2,491,984.35</b>
<b>Net cash from operating activities</b>	<b>282,797.39</b>	<b>1,333,819.41</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	32,172.14	104,172.14
Purchase/Acquisition of property, plant and equipment	9,000.00	28,053.36
Grant of loans		
<b>Total cash outflows</b>	<b>41,172.14</b>	<b>132,225.50</b>
<b>Net cash from investing activities</b>	<b>(41,172.14)</b>	<b>(132,225.50)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	62,713.00	186,886.00
Retirement/Redemption of debt securities		-
Financial expenses	46,812.00	141,689.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u> *	<u>(328,575.00)</u>
<b>Net increase in cash and cash equivalents</b>	132,100.25	873,018.91
<b>Cash and cash equivalents at beginning of period</b>	<u>10,441,207.07</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>10,573,307.32</u>	<u>10,573,307.32</u>

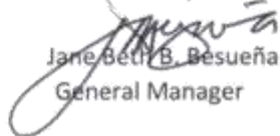
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	22,621.84
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	764,290.53
Cash in Bank-LCSA	9,773,874.94
	<u>10,573,307.32</u>

Prepared by:

  
Arlene Mae B. Baratayo  
Corporate Accounts Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



# MANAPLA WATER DISTRICT


## Statement of Comprehensive Income

As of April 30, 2019

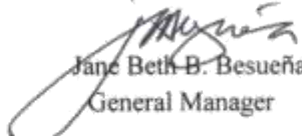
	<u>This Month</u>	<u>Year to Date</u>
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,283,382.69	4,774,392.66
Interest Income	-	2,036.90
Fines and Penalties-Business Income	43,771.58	152,895.10
Other Business Income	66,809.70	276,488.80
<b>Total Service and Business Income</b>	<b>1,393,963.97</b>	<b>5,205,813.46</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,393,963.97</b>	<b>5,205,813.46</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	740,972.00
Salaries And Wages-Casual/Contractual	80,430.00	321,720.00
Personnel Economic Relief Allowance (PERA)	28,000.00	112,000.00
Representation Allowance (RA)	5,000.00	20,000.00
Transportation Allowance (TA)	5,000.00	20,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	19,765.00	73,830.00
Overtime And Night Pay	243.75	17,823.53
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	14,400.00
Retirement And Life Insurance Premiums	31,880.76	126,665.04
Pag-Ibig Contributions	1,400.00	5,600.00
Philhealth Contributions	3,194.17	12,776.68
Employees Compensation Insurance Premiums	1,286.00	5,144.00
Terminal Leave Benefits	66,445.93	128,471.14
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>431,488.61</b>	<b>1,683,402.39</b>
Traveling Expenses-Local	2,714.00	13,957.00
Training Expenses	-	-
Office Supplies Expenses	13,867.25	59,193.25
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,800.00	6,600.00
Fuel, Oil And Lubricants Expenses	5,027.32	43,118.18
Other Supplies And Materials Expenses	128,648.61	368,470.54

Electricity Expenses	99,067.80	388,507.41
Postage And Courier Services	260.00	1,730.00
Telephone Expenses	4,452.87	17,963.66
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	14,326.15	15,236.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	240.00	240.00
Repairs & Maintenance-Machinery And Equipment	11,710.00	13,710.00
Repairs & Maintenance-Transportation Equipment	594.06	14,651.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	71,707.55	148,616.55
Fidelity Bond Premiums	-	-
Insurance Expenses	4,437.91	10,560.40
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	856.00	19,095.50
Transportation And Delivery Expenses	1,500.00	3,850.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,020.00
Donations	10,000.00	10,500.00
Other Maintenance And Operating Expenses	40,243.90	160,404.55
<b>Total Maintenance And Other Operating Exp.</b>	<b>411,453.42</b>	<b>1,298,334.25</b>
<b>Financial Expenses</b>		
Interest Expenses	46,390.00	188,079.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	51,829.24
Depreciation-Buildings And Other Structures	3,687.46	14,749.84
Depreciation-Machinery And Equipment	26,880.98	103,570.62
Depreciation-Transportation Equipment	1,606.97	6,427.88
Depreciation-Furniture, Fixtures And Books	655.84	2,623.36
Impairment Loss-Loans And Receivables	17,710.76	42,292.80
<b>Total Depreciation</b>	<b>63,499.32</b>	<b>221,493.74</b>
<b>Total Expenses</b>	<b>952,831.35</b>	<b>3,391,309.38</b>
<b>Total Comprehensive Income</b>	<b>441,132.62</b>	<b>1,814,504.08</b>

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, 2019**

	<u>This Month</u> *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	64,812.97	87,434.81
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	91,411.97	855,702.50
Cash in Bank-Local Currency, Savings Account	286,560.37	10,060,435.31
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>442,785.31</b>	<b>11,013,572.62</b>
<b>Receivables</b>		
Accounts Receivable	17,710.76	4,891,814.58
Receivables-Disallowances/Charges	19,300.00	1,244,537.61
Other Receivables	(80,951.69)	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(43,940.93)</b>	<b>6,453,014.66</b>
Less: Allowance For Impairment-Accounts Receivable	17,710.76	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(61,651.69)</b>	<b>1,561,200.08</b>
<b>Inventories</b>		
Office Supplies Inventory	(11,000.00)	2,450.00
Accountable Forms, Plates And Stickers Inventory	-	55,994.40
Other Supplies And Materials Inventory	(52,618.61)	1,008,903.96
<b>TOTAL INVENTORIES</b>	<b>(63,618.61)</b>	<b>1,067,348.36</b>
<b>Other Assets</b>		
Advances For Payroll	-	2,520.01
Advances To Officers And Employees	7,740.00	17,201.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>7,740.00</b>	<b>63,661.24</b>
<b>Total Current Assets</b>	<b>325,255.01</b>	<b>13,705,782.30</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,252,047.11
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,178,098.53
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,340,501.78
Net Book Value of Other Structures	(3,687.46)	894,693.48



Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,180,599.33
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,776,167.11</u>
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	124,373.94
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>14,190.42</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	91,993.36
Net Book Value of Information and Communication Technology Equi	<u>(676.50)</u>	<u>31,658.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,010,670.49
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>95,748.67</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	93,422.42
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>26,666.01</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	3,000.00	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(42,788.56)</u></b>	<b><u>9,197,385.45</u></b>
<b>Investments</b>		
Sinking Fund	37,000.00	963,323.65
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b><u>-</u></b>	<b><u>92,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>(5,788.56)</u></b>	<b><u>10,253,309.10</u></b>
<b>TOTAL ASSETS</b>	<b><u>319,466.45</u></b>	<b><u>23,959,091.40</u></b>

## LIABILITIES

### Current Liabilities

#### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(0.03)	10,150.01
Loans Payable-Domestic	(63,135.00)	439,731.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(63,135.03)</u></b>	<b><u>494,631.01</u></b>

#### Inter-Agency Payables

Due to BIR	(10,663.48)	75,116.10
Due to GSIS	(1,334.67)	96,784.79
Due to PAG-IBIG	161.96	5,346.92

Due to PHILHEALTH	(163.39)	8,610.55
Due to NGAS	-	106,976.70
Due to Government Corporations	-	48,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(11,999.58)</b>	<b>341,452.54</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(75,134.61)</b>	<b>835,063.56</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	3,420.13	111,207.43
<b>Total Non-Current Liabilities</b>	<b>3,420.13</b>	<b>6,429,557.72</b>
<b>TOTAL LIABILITIES</b>	<b>(71,714.48)</b>	<b>7,264,621.28</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	391,180.93	16,072,964.80
<b>TOTAL EQUITY</b>	<b>391,180.93</b>	<b>16,694,470.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>319,466.45</b>	<b>23,959,091.40</b>

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, 2019

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	66,809.70	276,488.80
Business income	1,312,863.64	4,895,911.69
Permits and licenses		-
Receipts of Interests from Deposit		2,036.90
Other income		-
Receivables		-
Other receipts	8,700.00	39,739.71
<b>Total cash inflows</b>	<b>1,388,373.34</b>	<b>5,214,177.10</b>
Cash outflows		
Personal services	219,851.38	962,205.29
Maintenance and other operating expenses	209,210.48	794,969.01
Interest expense		-
Purchase of inventories	72,187.32	641,280.89
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	294,813.85	889,592.19
<b>Total cash outflows</b>	<b>796,063.03</b>	<b>3,288,047.38</b>
<b>Net cash from operating activities</b>	<b>592,310.31</b>	<b>1,926,129.72</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	37,000.00	141,172.14
Purchase/Acquisition of property, plant and equipment	3,000.00	31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b>40,000.00</b>	<b>172,225.50</b>
<b>Net cash from investing activities</b>	<b>(40,000.00)</b>	<b>(172,225.50)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	63,135.00	250,021.00
Retirement/Redemption of debt securities		-
Financial expenses	46,390.00	188,079.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>* (438,100.00)</u>
<b>Net increase in cash and cash equivalents</b>	442,785.31	1,315,804.22
<b>Cash and cash equivalents at beginning of period</b>	<u>10,573,307.32</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>11,016,092.63</u>	<u>11,016,092.63</u>

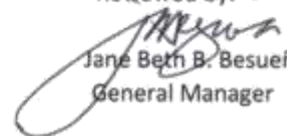
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	87,434.81
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	855,702.50
Cash in Bank-LCSA	<u>10,060,435.31</u>
	<u>11,016,092.63</u>

Prepared by:

  
Ariene Mae B. Balatayo  
Corporate Accounts Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



# MANAPLA WATER DISTRICT

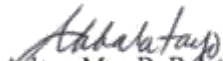
## Statement of Comprehensive Income

As of May 31, 2019

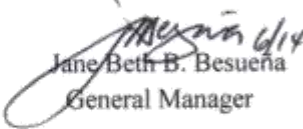
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,339,001.24	6,113,393.90
Interest Income	-	2,036.90
Fines and Penalties-Business Income	44,947.62	197,842.72
Other Business Income	90,114.80	366,603.60
<b>Total Service and Business Income</b>	<b>1,474,063.66</b>	<b>6,679,877.12</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,474,063.66</b>	<b>6,679,877.12</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	926,215.00
Salaries And Wages-Casual/Contractual	80,430.00	402,150.00
Personnel Economic Relief Allowance (PERA)	28,000.00	140,000.00
Representation Allowance (RA)	5,000.00	25,000.00
Transportation Allowance (TA)	5,000.00	25,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	18,154.50	91,984.50
Overtime And Night Pay	3,622.73	21,446.26
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	269,273.00	283,673.00
Retirement And Life Insurance Premiums	31,880.76	158,545.80
Pag-Ibig Contributions	1,400.00	7,000.00
Philhealth Contributions	3,194.17	15,970.85
Employees Compensation Insurance Premiums	1,286.00	6,430.00
Terminal Leave Benefits	5,168.67	133,639.81
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>637,652.83</b>	<b>2,321,055.22</b>
Traveling Expenses-Local	4,759.00	18,716.00
Training Expenses	11,330.00	11,330.00
Office Supplies Expenses	7,960.65	67,153.90
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	8,100.00
Fuel, Oil And Lubricants Expenses	11,602.30	54,720.48
Other Supplies And Materials Expenses	122,815.01	491,285.55

Electricity Expenses	112,497.08	501,004.49
Postage And Courier Services	330.00	2,060.00
Telephone Expenses	4,501.34	22,465.00
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	80.00	15,316.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	240.00
Repairs & Maintenance-Machinery And Equipment	3,943.00	17,653.00
Repairs & Maintenance-Transportation Equipment	420.00	15,071.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	148,616.55
Fidelity Bond Premiums	-	-
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	4,506.00	4,506.00
Printing And Publication Expenses	-	-
Representation Expenses	-	19,095.50
Transportation And Delivery Expenses	3,500.00	7,350.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	41,295.50	201,700.05
<b>Total Maintenance And Other Operating Exp.</b>	<b>331,039.88</b>	<b>1,629,374.13</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>45,965.00</b>	<b>234,044.00</b>
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	64,786.55
Depreciation-Buildings And Other Structures	3,687.46	18,437.30
Depreciation-Machinery And Equipment	26,880.98	130,451.60
Depreciation-Transportation Equipment	1,606.97	8,034.85
Depreciation-Furniture, Fixtures And Books	655.84	3,279.20
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>45,788.56</b>	<b>267,282.30</b>
<b>Total Expenses</b>	<b>1,060,446.27</b>	<b>4,451,755.65</b>
<b>Total Comprehensive Income</b>	<b>413,617.39</b>	<b>2,228,121.47</b>

Prepared by:

  
Arlene Mae B. Bolatayo  
Corporate Account Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of May 31, 2019**

	This Month *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(58,599.48)	28,835.33
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(33,417.49)	822,285.01
Cash in Bank-Local Currency, Savings Account	605,807.08	10,666,242.39
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>513,790.11</b>	<b>11,527,362.73</b>
<b>Receivables</b>		
Accounts Receivable	(52,517.74)	4,839,296.84
Receivables-Disallowances/Charges	(5,000.00)	1,239,537.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(57,517.74)</b>	<b>6,395,496.92</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(57,517.74)</b>	<b>1,503,682.34</b>
<b>Inventories</b>		
Office Supplies Inventory	(2,450.00)	-
Accountable Forms, Plates And Stickers Inventory	-	55,994.40
Other Supplies And Materials Inventory	263,163.49	1,272,067.45
<b>TOTAL INVENTORIES</b>	<b>260,713.49</b>	<b>1,328,061.85</b>
<b>Other Assets</b>		
Advances For Payroll	6,300.00	8,820.01
Advances To Officers And Employees	(7,431.00)	9,770.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(1,131.00)</b>	<b>62,530.24</b>
<b>Total Current Assets</b>	<b>715,854.86</b>	<b>14,421,637.16</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,265,004.42
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,165,141.22
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,344,189.24
Net Book Value of Other Structures	(3,687.46)	891,006.02

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,204,115.63
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,752,650.81</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	127,062.12
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>11,502.24</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	92,669.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>30,982.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,012,277.46
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>94,141.70</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	94,078.26
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>26,010.17</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(45,788.56)</u></b>	<b><u>9,151,596.89</u></b>
<b>Investments</b>		
Sinking Fund	-	963,323.65
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>92,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>(45,788.56)</u></b>	<b><u>10,207,520.54</u></b>
<b>TOTAL ASSETS</b>	<b><u>670,066.30</u></b>	<b><u>24,629,157.70</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

Accounts Payable	315,062.50	359,812.50
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(63,560.00)	376,171.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>251,502.50</u></b>	<b><u>746,133.51</u></b>

##### Inter-Agency Payables

Due to BIR	(311.08)	74,805.02
Due to GSIS	752.37	97,537.16
Due to PAG-IBIG	-	5,346.92



Due to PHILHEALTH	(0.08)	8,610.47
Due to NGAS	-	106,976.70
Due to Government Corporations	7,000.00	55,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>7,441.21</b>	<b>348,893.75</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>258,943.71</b>	<b>1,094,007.27</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(2,494.80)	108,712.63
<b>Total Non-Current Liabilities</b>	<b>(2,494.80)</b>	<b>6,427,062.92</b>
<b>TOTAL LIABILITIES</b>	<b>256,448.91</b>	<b>7,521,070.19</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	413,617.39	16,486,582.19
<b>TOTAL EQUITY</b>	<b>413,617.39</b>	<b>17,108,087.51</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>670,066.30</b>	<b>24,629,157.70</b>

Prepared by:

*Adhale Tayo*  
 Athene 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 May 31, 2019

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	90,114.80	366,603.60
Business income	1,433,971.80	6,329,883.49
Permits and licenses		-
Receipts of Interests from Deposit		2,036.90
Other income		-
Receivables		-
Other receipts	29,421.00	69,160.71
Total cash inflows	<u>1,553,507.60</u>	<u>6,767,684.70</u>
Cash outflows		-
Personal services	509,033.06	1,471,238.35
Maintenance and other operating expenses	193,036.02	988,005.03
Interest expense		-
Purchase of inventories	71,993.87	713,274.76
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	149,829.54	1,039,421.73
Total cash outflows	<u>923,892.49</u>	<u>4,211,939.87</u>
Net cash from operating activities	<u>629,615.11</u>	<u>2,555,744.83</u>
		-
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	-	141,172.14
Purchase/Acquisition of property, plant and equipment	-	31,053.36
Grant of loans		-
Total cash outflows	<u>-</u>	<u>172,225.50</u>
Net cash from investing activities	<u>-</u>	<u>(172,225.50)</u>
		-
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	63,560.00	313,581.00
Retirement/Redemption of debt securities		-
Financial expenses	45,965.00	234,044.00
<i>Net cash from financing activities</i>	<u>(109,525.00)</u>	<u>(547,625.00)</u>
<b>Net increase in cash and cash equivalents</b>	520,090.11	1,835,894.33
<b>Cash and cash equivalents at beginning of period</b>	<u>11,016,092.63</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>11,536,182.74</u>	<u>11,536,182.74</u>

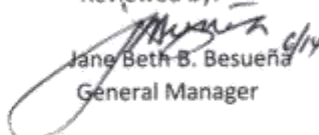
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	28,835.33
Petty Cash Fund	10,000.00
Payroll Fund	8,820.01
Cash in Bank-LCCA	822,285.01
Cash in Bank-LCSA	<u>10,666,242.39</u>
	<u>11,536,182.74</u>

Prepared by:

  
Ariene Mae B. Balatayo  
Corporate Accounts Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



# MANAPLA WATER DISTRICT


## Statement of Comprehensive Income

As of June 30, 2019

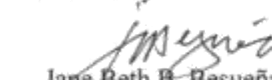
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,402,415.69	7,515,809.59
Interest Income	2,285.88	4,322.78
Fines and Penalties-Business Income	39,140.42	236,983.14
Other Business Income	64,996.60	431,600.20
<b>Total Service and Business Income</b>	<b>1,508,838.59</b>	<b>8,188,715.71</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,508,838.59</b>	<b>8,188,715.71</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	1,111,458.00
Salaries And Wages-Casual/Contractual	80,430.00	482,580.00
Personnel Economic Relief Allowance (PERA)	28,000.00	168,000.00
Representation Allowance (RA)	5,000.00	30,000.00
Transportation Allowance (TA)	5,000.00	30,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	18,511.00	110,495.50
Overtime And Night Pay	1,454.74	22,901.00
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	287,273.00
Retirement And Life Insurance Premiums	31,880.76	190,426.56
Pag-Ibig Contributions	1,400.00	8,400.00
Philhealth Contributions	3,194.17	19,165.02
Employees Compensation Insurance Premiums	1,286.00	7,716.00
Terminal Leave Benefits	14,101.67	147,741.48
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>379,101.34</b>	<b>2,700,156.56</b>
Traveling Expenses-Local	5,932.00	24,648.00
Training Expenses	11,832.45	23,162.45
Office Supplies Expenses	1,738.50	68,892.40
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	9,600.00
Fuel, Oil And Lubricants Expenses	5,112.87	59,833.35
Other Supplies And Materials Expenses	47,076.47	538,362.02

Electricity Expenses	117,593.14	618,597.63
Postage And Courier Services	960.00	3,020.00
Telephone Expenses	4,571.91	27,036.91
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	50.00	15,366.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	240.00
Repairs & Maintenance-Machinery And Equipment	-	17,653.00
Repairs & Maintenance-Transportation Equipment	1,980.00	17,051.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	30.00	148,646.55
Fidelity Bond Premiums	-	-
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	-	4,506.00
Printing And Publication Expenses	-	-
Representation Expenses	916.00	20,011.50
Transportation And Delivery Expenses	1,800.00	9,150.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	2,133.00	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	36,120.05	237,820.10
<b>Total Maintenance And Other Operating Exp.</b>	<b>239,346.39</b>	<b>1,868,720.52</b>
<b>Financial Expenses</b>		
Interest Expenses	45,464.00	279,508.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	77,743.86
Depreciation-Buildings And Other Structures	3,687.46	22,124.76
Depreciation-Machinery And Equipment	26,880.98	157,332.58
Depreciation-Transportation Equipment	1,606.97	9,641.82
Depreciation-Furniture, Fixtures And Books	655.84	3,935.04
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>45,788.56</b>	<b>313,070.86</b>
<b>Total Expenses</b>	<b>709,700.29</b>	<b>5,161,455.94</b>
<b>Total Comprehensive Income</b>	<b>799,138.30</b>	<b>3,027,259.77</b>

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, 2019**

	This Month *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	21,701.10	50,536.43
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	244,351.05	1,066,636.06
Cash in Bank-Local Currency, Savings Account	392,749.17	11,058,991.56
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>658,801.32</b>	<b>12,186,164.05</b>
<b>Receivables</b>		
Accounts Receivable	36,243.16	4,875,540.00
Receivables-Disallowances/Charges	(10,200.00)	1,229,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>26,043.16</b>	<b>6,421,540.08</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>26,043.16</b>	<b>1,529,725.50</b>
<b>Inventories</b>		
Office Supplies Inventory	7,258.00	7,258.00
Accountable Forms, Plates And Stickers Inventory	65,000.00	120,994.40
Other Supplies And Materials Inventory	10,658.53	1,282,725.98
<b>TOTAL INVENTORIES</b>	<b>82,916.53</b>	<b>1,410,978.38</b>
<b>Other Assets</b>		
Advances For Payroll	(6,300.00)	2,520.01
Advances To Officers And Employees	17,406.00	27,176.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>11,106.00</b>	<b>73,636.24</b>
<b>Total Current Assets</b>	<b>778,867.01</b>	<b>15,200,504.17</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,277,961.73
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,152,183.91
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,347,876.70
Net Book Value of Other Structures	(3,687.46)	887,318.56

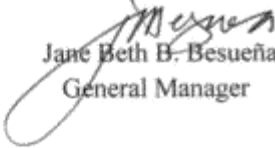
Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,227,631.93
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,729,134.51</u>
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	129,750.30
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>8,814.06</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	93,346.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>30,305.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,013,884.43
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>92,534.73</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	94,734.10
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>25,354.33</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(45,788.56)</u></b>	<b><u>9,105,808.33</u></b>
<b>Investments</b>		
Sinking Fund	84,195.37	1,047,519.02
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>92,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>38,406.81</u></b>	<b><u>10,245,927.35</u></b>
<b>TOTAL ASSETS</b>	<b><u>817,273.82</u></b>	<b><u>25,446,431.52</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	53,235.00	413,047.50
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(52,191.00)	323,980.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>1,044.00</u></b>	<b><u>747,177.51</u></b>
<b>Inter-Agency Payables</b>		
Due to BIR	(3,080.05)	71,724.97
Due to GSIS	560.49	98,097.65
Due to PAG-IBIG	-	5,346.92

Due to PHILHEALTH	(0.08)	8,610.39
Due to NGAS	-	106,976.70
Due to Government Corporations	6,000.00	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>3,480.36</b>	<b>352,374.11</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>4,524.36</b>	<b>1,098,531.63</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	8,070.66	116,783.29
<b>Total Non-Current Liabilities</b>	<b>8,070.66</b>	<b>6,435,133.58</b>
<b>TOTAL LIABILITIES</b>	<b>12,595.02</b>	<b>7,533,665.21</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	804,678.80	17,291,260.99
<b>TOTAL EQUITY</b>	<b>804,678.80</b>	<b>17,912,766.31</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>817,273.82</b>	<b>25,446,431.52</b>

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 June 30, 2019

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	64,996.60	431,600.20
Business income	1,413,383.61	7,743,267.10
Permits and licenses		-
Receipts of Interests from Deposit	2,285.88	4,322.78
Other income		-
Receivables		-
Other receipts	23,520.05	92,680.76
<b>Total cash inflows</b>	<b><u>1,504,186.14</u></b>	<b><u>8,271,870.84</u></b>
Cash outflows:		
Personal services	211,153.34	1,682,391.69
Maintenance and other operating expenses	288,319.17	1,276,324.20
Interest expense		-
Purchase of inventories	11,128.11	724,402.87
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	159,233.83	1,198,655.56
<b>Total cash outflows</b>	<b><u>669,834.45</u></b>	<b><u>4,881,774.32</u></b>
<b>Net cash from operating activities</b>	<b><u>834,351.69</u></b>	<b><u>3,390,096.52</u></b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>
Cash outflows:		
Investments	84,195.37	225,367.51
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b><u>84,195.37</u></b>	<b><u>256,420.87</u></b>
<b>Net cash from investing activities</b>	<b><u>(84,195.37)</u></b>	<b><u>(256,420.87)</u></b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>

Cash outflows:		
Loan amortization	52,191.00	365,772.00
Retirement/Redemption of debt securities		
Financial expenses	45,464.00	279,508.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(645,280.00)</u>
<b>Net increase in cash and cash equivalents</b>	652,501.32	2,488,395.65
<b>Cash and cash equivalents at beginning of period</b>	<u>11,536,182.74</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>12,188,684.06</u>	<u>12,188,684.06</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	50,536.43
Petty Cash Fund	10,000.00
Payroll Fund	2,520.01
Cash in Bank-LCCA	1,066,636.06
Cash in Bank-LCSA	11,058,991.56
	<u>12,188,684.06</u>

Prepared by:

  
Arlene Mae B. Bajatayo  
Corporate Accounts Analyst-Designate

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



# MANAPLA WATER DISTRICT

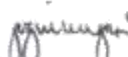
## Statement of Comprehensive Income

As of July 31, 2019

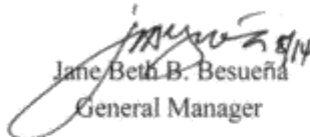
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,316,114.65	8,831,924.24
Interest Income	-	4,322.78
Fines and Penalties-Business Income	44,120.97	281,104.11
Other Business Income	41,076.90	472,677.10
<b>Total Service and Business Income</b>	<b>1,401,312.52</b>	<b>9,590,028.23</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,401,312.52</b>	<b>9,590,028.23</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	1,296,701.00
Salaries And Wages-Casual/Contractual	80,430.00	563,010.00
Personnel Economic Relief Allowance (PERA)	28,000.00	196,000.00
Representation Allowance (RA)	5,000.00	35,000.00
Transportation Allowance (TA)	5,000.00	35,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	19,600.00	130,095.50
Overtime And Night Pay	5,972.08	28,873.08
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	290,873.00
Retirement And Life Insurance Premiums	31,880.76	222,307.32
Pag-Ibig Contributions	1,400.00	9,800.00
Philhealth Contributions	3,194.17	22,359.19
Employees Compensation Insurance Premiums	1,286.00	9,002.00
Terminal Leave Benefits	12,225.53	159,967.01
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>382,831.54</b>	<b>3,082,988.10</b>
Traveling Expenses-Local	4,910.00	29,558.00
Training Expenses	60,000.00	83,162.45
Office Supplies Expenses	13,497.25	82,389.65
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	9,000.00	18,600.00
Fuel, Oil And Lubricants Expenses	11,113.50	70,946.85
Other Supplies And Materials Expenses	77,590.79	615,952.81

Electricity Expenses	113,699.19	732,296.82
Postage And Courier Services	945.00	3,965.00
Telephone Expenses	4,676.34	31,713.25
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	327.00	15,693.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	240.00
Repairs & Maintenance-Machinery And Equipment	-	17,653.00
Repairs & Maintenance-Transportation Equipment	-	17,051.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	80,660.39	229,306.94
Fidelity Bond Premiums	-	-
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	17,600.00	22,106.00
Printing And Publication Expenses	432.00	432.00
Representation Expenses	36,395.20	56,406.70
Transportation And Delivery Expenses	1,072.59	10,222.59
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	51,935.18	289,755.28
<b>Total Maintenance And Other Operating Exp.</b>	<b>483,854.43</b>	<b>2,352,574.95</b>
<b>Financial Expenses</b>		
Interest Expenses	45,108.00	324,616.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	90,701.17
Depreciation-Buildings And Other Structures	3,687.46	25,812.22
Depreciation-Machinery And Equipment	26,880.98	184,213.56
Depreciation-Transportation Equipment	1,606.97	11,248.79
Depreciation-Furniture, Fixtures And Books	655.84	4,590.88
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>45,788.56</b>	<b>358,859.42</b>
<b>Total Expenses</b>	<b>957,582.53</b>	<b>6,119,038.47</b>
<b>Total Comprehensive Income</b>	<b>443,729.99</b>	<b>3,470,989.76</b>

Prepared by:

  
Josephine C. Guillergan  
Corporate Account Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of July 31, 2019**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(24,967.10)	25,569.33
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	71,563.93	1,138,199.99
Cash in Bank-Local Currency, Savings Account	457,940.44	11,516,932.00
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>504,537.27</b>	<b>12,690,701.32</b>
<b>Receivables</b>		
Accounts Receivable	(72,668.31)	4,802,871.69
Receivables-Disallowances/Charges	(4,000.00)	1,225,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(76,668.31)</b>	<b>6,344,871.77</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(76,668.31)</b>	<b>1,453,057.19</b>
<b>Inventories</b>		
Office Supplies Inventory	(5,732.00)	1,526.00
Accountable Forms, Plates And Stickers Inventory	-	120,994.40
Other Supplies And Materials Inventory	(39,890.79)	1,242,835.19
<b>TOTAL INVENTORIES</b>	<b>(45,622.79)</b>	<b>1,365,355.59</b>
<b>Other Assets</b>		
Advances For Payroll	(1,260.00)	1,260.01
Advances To Officers And Employees	2,868.00	30,044.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>1,608.00</b>	<b>75,244.24</b>
<b>Total Current Assets</b>	<b>383,854.17</b>	<b>15,584,358.34</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,290,919.04
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,139,226.60
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,351,564.16
Net Book Value of Other Structures	(3,687.46)	883,631.10

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,251,148.23
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,705,618.21</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	132,438.48
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>6,125.88</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	94,022.86
Net Book Value of Information and Communication Technology Equi	<u>(676.50)</u>	<u>29,629.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,015,491.40
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>90,927.76</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	95,389.94
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>24,698.49</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(45,788.56)</u></b>	<b><u>9,060,019.77</u></b>
<b>Investments</b>		
Sinking Fund	<u>40,000.00</u>	<u>1,087,519.02</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>(5,788.56)</u></b>	<b><u>10,240,138.79</u></b>
<b>TOTAL ASSETS</b>	<b><u>378,065.61</u></b>	<b><u>25,824,497.13</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

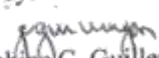
Accounts Payable	-	413,047.50
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(52,547.00)	271,433.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(52,547.00)</u></b>	<b><u>694,630.51</u></b>

##### Inter-Agency Payables

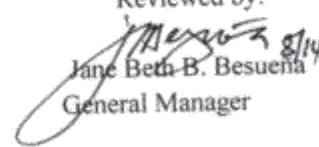
Due to BIR	2,511.13	74,236.10
Due to GSIS	577.76	98,675.41
Due to PAG-IBIG	(50.00)	5,296.92

Due to PHILHEALTH	(0.08)	8,610.31
Due to NGAS	-	106,976.70
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>3,038.81</b>	<b>355,412.92</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(49,508.19)</b>	<b>1,049,023.44</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		6,315,350.29
Loans Payable-Domestic		6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(5,414.29)	111,369.00
<b>Total Non-Current Liabilities</b>	<b>(5,414.29)</b>	<b>6,429,719.29</b>
<b>TOTAL LIABILITIES</b>	<b>(54,922.48)</b>	<b>7,478,742.73</b>
<b>EQUITY</b>		
Government Equity		461,839.00
Contributed Capital		159,666.32
Retained Earnings/(Deficit)	432,988.09	17,724,249.08
<b>TOTAL EQUITY</b>	<b>432,988.09</b>	<b>18,345,754.40</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>378,065.61</b>	<b>25,824,497.13</b>

Prepared by:

  
Josephine C. Guillergan  
Corporate Accounts Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



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

Detailed Cash Flow Statement  
As of July 31, 2019

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	41,076.90	472,677.10
Business income	1,427,489.64	9,170,756.74
Permits and licenses		-
Receipts of Interests from Deposit		4,322.78
Other income		-
Receivables		-
Other receipts	3,146.80	95,827.56
<b>Total cash inflows</b>	<b>1,471,713.34</b>	<b>9,743,584.18</b>
Cash outflows:		
Personal services	232,047.05	1,914,438.74
Maintenance and other operating expenses	315,398.99	1,591,723.19
Interest expense		-
Purchase of inventories	37,124.61	761,527.48
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	246,210.42	1,444,865.98
<b>Total cash outflows</b>	<b>830,781.07</b>	<b>5,712,555.39</b>
<b>Net cash from operating activities</b>	<b>640,932.27</b>	<b>4,031,028.79</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	40,000.00	265,367.51
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b>40,000.00</b>	<b>296,420.87</b>
<b>Net cash from investing activities</b>	<b>(40,000.00)</b>	<b>(296,420.87)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>




Cash outflows:		
Loan amortization	52,547.00	418,319.00
Retirement/Redemption of debt securities		
Financial expenses	45,108.00	324,616.00
Net cash from financing activities	<u>(97,655.00)</u>	<u>(742,935.00)</u>
<b>Net increase in cash and cash equivalents</b>	503,277.27	2,991,672.92
<b>Cash and cash equivalents at beginning of period</b>	<u>12,188,684.06</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>12,691,961.33</u>	<u>12,691,961.33</u>

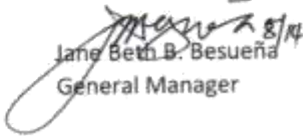
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	25,569.33
Petty Cash Fund	10,000.00
Payroll Fund	1,260.01
Cash in Bank-LCCA	1,138,199.99
Cash in Bank-LCSA	11,516,932.00
	<u>12,691,961.33</u>

Prepared by:

  
Josephine C. Guillergan  
Corporate Accounts Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager

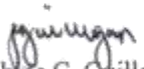


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of August 31, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,369,729.27	10,201,653.51
Interest Income	-	4,322.78
Fines and Penalties-Business Income	48,713.09	329,817.20
Other Business Income	51,078.60	523,755.70
<b>Total Service and Business Income</b>	<b>1,469,520.96</b>	<b>11,059,549.19</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,469,520.96</b>	<b>11,059,549.19</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	1,481,944.00
Salaries And Wages-Casual/Contractual	80,430.00	643,440.00
Personnel Economic Relief Allowance (PERA)	28,000.00	224,000.00
Representation Allowance (RA)	5,000.00	40,000.00
Transportation Allowance (TA)	5,000.00	40,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	13,860.00	143,955.50
Overtime And Night Pay	517.19	29,390.27
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	294,473.00
Retirement And Life Insurance Premiums	31,880.76	254,188.08
Pag-Ibig Contributions	1,400.00	11,200.00
Philhealth Contributions	3,194.17	25,553.36
Employees Compensation Insurance Premiums	1,286.00	10,288.00
Terminal Leave Benefits	-	159,967.01
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>359,411.12</b>	<b>3,442,399.22</b>
Traveling Expenses-Local	3,175.00	32,733.00
Training Expenses	-	83,162.45
Office Supplies Expenses	1,347.50	83,737.15
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,600.00	20,200.00
Fuel, Oil And Lubricants Expenses	3,889.64	74,836.49
Other Supplies And Materials Expenses	65,309.12	681,261.93

Electricity Expenses	107,621.78	839,918.60
Postage And Courier Services	200.00	4,165.00
Telephone Expenses	4,692.32	36,405.57
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	50.00	15,743.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	240.00
Repairs & Maintenance-Machinery And Equipment	5,801.60	23,454.60
Repairs & Maintenance-Transportation Equipment	1,674.00	18,725.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	229,306.94
Fidelity Bond Premiums	-	-
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	-	22,106.00
Printing And Publication Expenses	1,050.00	1,482.00
Representation Expenses	574.00	56,980.70
Transportation And Delivery Expenses	168.00	10,390.59
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	40,506.60	330,261.88
<b>Total Maintenance And Other Operating Exp.</b>	<b>237,659.56</b>	<b>2,590,234.51</b>
<b>Financial Expenses</b>		
Interest Expenses	44,748.00	369,364.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	103,658.48
Depreciation-Buildings And Other Structures	3,687.46	29,499.68
Depreciation-Machinery And Equipment	26,880.98	211,094.54
Depreciation-Transportation Equipment	1,606.97	12,855.76
Depreciation-Furniture, Fixtures And Books	655.84	5,246.72
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>45,788.56</b>	<b>404,647.98</b>
<b>Total Expenses</b>	<b>687,607.24</b>	<b>6,806,645.71</b>
<b>Total Comprehensive Income</b>	<b>781,913.72</b>	<b>4,252,903.48</b>

Prepared by:

  
Josephine C. Guillergan  
Corporate Account Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of August 31, 2019**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	127,882.57	153,451.90
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	309,606.31	1,447,806.30
Cash in Bank-Local Currency, Savings Account	255,072.82	11,772,004.82
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>692,561.70</b>	<b>13,383,263.02</b>
<b>Receivables</b>		
Accounts Receivable	59,654.96	4,862,526.65
Receivables-Disallowances/Charges	(4,000.00)	1,221,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>55,654.96</b>	<b>6,400,526.73</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>55,654.96</b>	<b>1,508,712.15</b>
<b>Inventories</b>		
Office Supplies Inventory	-	1,526.00
Accountable Forms, Plates And Stickers Inventory	-	120,994.40
Other Supplies And Materials Inventory	(17,509.12)	1,225,326.07
<b>TOTAL INVENTORIES</b>	<b>(17,509.12)</b>	<b>1,347,846.47</b>
<b>Other Assets</b>		
Advances For Payroll	-	1,260.01
Advances To Officers And Employees	7,081.00	37,125.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>7,081.00</b>	<b>82,325.24</b>
<b>Total Current Assets</b>	<b>737,788.54</b>	<b>16,322,146.88</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,303,876.35
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,126,269.29
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,355,251.62
Net Book Value of Other Structures	(3,687.46)	879,943.64

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,274,664.53
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,682,101.91</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	135,126.66
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>3,437.70</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	94,699.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>28,952.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,017,098.37
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>89,320.79</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	96,045.78
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>24,042.65</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(45,788.56)</u></b>	<b><u>9,014,231.21</u></b>
<b>Investments</b>		
Sinking Fund	<u>38,000.00</u>	<u>1,125,519.02</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>(7,788.56)</u></b>	<b><u>10,232,350.23</u></b>
<b>TOTAL ASSETS</b>	<b><u>729,999.98</u></b>	<b><u>26,554,497.11</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

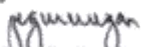
Accounts Payable	-	413,047.50
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(52,907.00)	218,526.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(52,907.00)</u></b>	<b><u>641,723.51</u></b>

##### Inter-Agency Payables

Due to BIR	(692.56)	73,543.54
Due to GSIS	80.39	98,755.80
Due to PAG-IBIG	-	5,296.92

Due to PHILHEALTH	(0.08)	8,610.23
Due to NGAS	-	106,976.70
Due to Government Corporations	(5,064.88)	56,552.60
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(5,677.13)</b>	<b>349,735.79</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(58,584.13)</b>	<b>990,439.31</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	6,670.39	118,039.39
<b>Total Non-Current Liabilities</b>	<b>6,670.39</b>	<b>6,436,389.68</b>
<b>TOTAL LIABILITIES</b>	<b>(51,913.74)</b>	<b>7,426,828.99</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	781,913.72	18,506,162.80
<b>TOTAL EQUITY</b>	<b>781,913.72</b>	<b>19,127,668.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>729,999.98</b>	<b>26,554,497.11</b>

Prepared by:

  
Josephine C. Guhlergan  
Corporate Accounts Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



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

Detailed Cash Flow Statement  
As of August 31, 2019

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	50,418.60	523,095.70
Business income	1,366,117.79	10,536,874.53
Permits and licenses		-
Receipts of Interests from Deposit		4,322.78
Other income		-
Receivables		-
Other receipts	4,419.00	100,246.56
<b>Total cash inflows</b>	<b>1,420,955.39</b>	<b>11,164,539.57</b>
Cash outflows:		
Personal services	208,088.19	2,122,526.93
Maintenance and other operating expenses	193,789.72	1,785,512.91
Interest expense		-
Purchase of inventories	45,239.29	806,766.77
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	145,621.49	1,590,487.47
<b>Total cash outflows</b>	<b>592,738.69</b>	<b>6,305,294.08</b>
<b>Net cash from operating activities</b>	<b>828,216.70</b>	<b>4,859,245.49</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	38,000.00	303,367.51
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b>38,000.00</b>	<b>334,420.87</b>
<b>Net cash from investing activities</b>	<b>(38,000.00)</b>	<b>(334,420.87)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	52,907.00	471,226.00
Retirement/Redemption of debt securities		-
Financial expenses	44,748.00	369,364.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(840,590.00)</u>
<b>Net increase in cash and cash equivalents</b>	692,561.70	3,684,234.62
<b>Cash and cash equivalents at beginning of period</b>	<u>12,691,961.33</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>13,384,523.03</u>	<u>13,384,523.03</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	153,451.90
Petty Cash Fund	10,000.00
Payroll Fund	1,260.01
Cash in Bank-LCCA	1,447,806.30
Cash in Bank-LCSA	11,772,004.82
	<u>13,384,523.03</u>

Prepared by:

*Josephine C. Guiferran*  
Josephine C. Guiferran  
Corporate Accounts Analyst

Reviewed by:

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





# MANAPLA WATER DISTRICT

## Statement of Comprehensive Income

As of September 30, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income		
Waterworks System Fees	1,349,558.35	11,551,211.86
Interest Income	2,678.55	7,001.33
Fines and Penalties-Business Income	43,371.81	373,189.01
Other Business Income	26,182.70	549,938.40
<b>Total Service and Business Income</b>	<b>1,421,791.41</b>	<b>12,481,340.60</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,421,791.41</b>	<b>12,481,340.60</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	1,667,187.00
Salaries And Wages-Casual/Contractual	80,430.00	723,870.00
Personnel Economic Relief Allowance (PERA)	28,000.00	252,000.00
Representation Allowance (RA)	5,000.00	45,000.00
Transportation Allowance (TA)	5,000.00	45,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	21,565.00	165,520.50
Overtime And Night Pay	1,530.10	30,920.37
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	298,073.00
Retirement And Life Insurance Premiums	31,880.76	286,068.84
Pag-Ibig Contributions	1,400.00	12,600.00
Philhealth Contributions	3,194.17	28,747.53
Employees Compensation Insurance Premiums	1,286.00	11,574.00
Terminal Leave Benefits	-	159,967.01
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>368,129.03</b>	<b>3,810,528.25</b>
Traveling Expenses-Local	1,944.00	34,677.00
Training Expenses	15,870.00	99,032.45
Office Supplies Expenses	9,542.75	93,279.90
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	21,700.00
Fuel, Oil And Lubricants Expenses	5,136.83	79,973.32
Other Supplies And Materials Expenses	67,647.33	748,909.26

Electricity Expenses	104,256.71	944,175.31
Postage And Courier Services	-	4,165.00
Telephone Expenses	3,961.68	40,367.25
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	-	15,743.15
Legal Services	-	150.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	15,000.00	15,240.00
Repairs & Maintenance-Machinery And Equipment	7,850.00	31,304.60
Repairs & Maintenance-Transportation Equipment	-	18,725.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	229,306.94
Fidelity Bond Premiums	-	-
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	-	22,106.00
Printing And Publication Expenses	-	1,482.00
Representation Expenses	-	56,980.70
Transportation And Delivery Expenses	-	10,390.59
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	43,058.50	373,320.38
<b>Total Maintenance And Other Operating Exp.</b>	<b>275,767.80</b>	<b>2,866,002.31</b>
<b>Financial Expenses</b>		
Interest Expenses	44,387.00	413,751.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,957.31	116,615.79
Depreciation-Buildings And Other Structures	3,687.46	33,187.14
Depreciation-Machinery And Equipment	26,880.98	237,975.52
Depreciation-Transportation Equipment	1,606.97	14,462.73
Depreciation-Furniture, Fixtures And Books	655.84	5,902.56
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>45,788.56</b>	<b>450,436.54</b>
<b>Total Expenses</b>	<b>734,072.39</b>	<b>7,540,718.10</b>
<b>Total Comprehensive Income</b>	<b>687,719.02</b>	<b>4,940,622.50</b>

Prepared by:

*Josephine C. Guillergan*  
Josephine C. Guillergan  
Corporate Account Analyst

Reviewed by:

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




**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of September 30, 2019**

	This Month *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(34,765.85)	118,686.05
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	300,121.93	1,747,928.23
Cash in Bank-Local Currency, Savings Account	425,181.68	12,197,186.50
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>690,537.76</b>	<b>14,073,800.78</b>
<b>Receivables</b>		
Accounts Receivable	(4,751.59)	4,857,775.06
Receivables-Disallowances/Charges	(4,000.00)	1,217,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(8,751.59)</b>	<b>6,391,775.14</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(8,751.59)</b>	<b>1,499,960.56</b>
<b>Inventories</b>		
Office Supplies Inventory	-	1,526.00
Accountable Forms, Plates And Stickers Inventory	-	120,994.40
Other Supplies And Materials Inventory	18,627.67	1,243,953.74
<b>TOTAL INVENTORIES</b>	<b>18,627.67</b>	<b>1,366,474.14</b>
<b>Other Assets</b>		
Advances For Payroll	-	1,260.01
Advances To Officers And Employees	(19,316.00)	17,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(19,316.00)</b>	<b>63,009.24</b>
<b>Total Current Assets</b>	<b>681,097.84</b>	<b>17,003,244.72</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,316,833.66
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,113,311.98
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,358,939.08
Net Book Value of Other Structures	(3,687.46)	876,256.18

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,298,180.83
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,658,585.61</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	137,814.84
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>749.52</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	95,375.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>28,276.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,018,705.34
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>87,713.82</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	96,701.62
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>23,386.81</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(45,788.56)</u></b>	<b><u>8,968,442.65</u></b>
<b>Investments</b>		
Sinking Fund	<u>41,222.46</u>	<u>1,166,741.48</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>(4,566.10)</u></b>	<b><u>10,227,784.13</u></b>
<b>TOTAL ASSETS</b>	<b><u>676,531.74</u></b>	<b><u>27,231,028.85</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	38,925.00	451,972.50
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(53,268.00)	165,258.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(14,343.00)</u></b>	<b><u>627,380.51</u></b>
<b>Inter-Agency Payables</b>		
Due to BIR	1,903.64	75,447.18
Due to GSIS	-	98,755.80
Due to PAG-IBIG	6,167.75	11,464.67

Due to PHILHEALTH	(0.08)	8,610.15
Due to NGAS	-	106,976.70
Due to Government Corporations	(5,064.88)	51,487.72
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>3,006.43</b>	<b>352,742.22</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(11,336.57)</b>	<b>979,102.74</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	149.29	118,188.68
<b>Total Non-Current Liabilities</b>	<b>149.29</b>	<b>6,436,538.97</b>
<b>TOTAL LIABILITIES</b>	<b>(11,187.28)</b>	<b>7,415,641.71</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	687,719.02	19,193,881.82
<b>TOTAL EQUITY</b>	<b>687,719.02</b>	<b>19,815,387.14</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>676,531.74</b>	<b>27,231,028.85</b>

Prepared by:

  
Josephine C. Guillergan  
Corporate Accounts Analyst

Reviewed by:

  
Jane Beth B. Besueña  
General Manager



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

Detailed Cash Flow Statement  
 As of September 30, 2019

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	26,182.70	549,278.40
Business income	1,397,831.04	11,934,705.57
Permits and licenses		-
Receipts of Interests from Deposit	2,678.55	7,001.33
Other income		-
Receivables	-	-
Other receipts	4,946.00	105,192.56
Total cash inflows	<u>1,431,638.29</u>	<u>12,596,177.86</u>
Cash outflows		
Personal services	212,495.25	2,335,022.18
Maintenance and other operating expenses	190,945.27	1,976,458.18
Interest expense		-
Purchase of inventories	53,773.23	860,540.00
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	145,009.32	1,735,496.79
Total cash outflows	<u>602,223.07</u>	<u>6,907,517.15</u>
<i>Net cash from operating activities</i>	<u>829,415.22</u>	<u>5,688,660.71</u>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	41,222.46	344,589.97
Purchase/Acquisition of property, plant and equipment	-	31,053.36
Grant of loans		-
Total cash outflows	<u>41,222.46</u>	<u>375,643.33</u>
<i>Net cash from investing activities</i>	<u>(41,222.46)</u>	<u>(375,643.33)</u>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	53,268.00	524,494.00
Retirement/Redemption of debt securities		
Financial expenses	44,387.00	413,751.00
Net cash from financing activities	<u>(97,655.00)</u>	<u>(938,245.00)</u>
Net increase in cash and cash equivalents	690,537.76	4,374,772.38
Cash and cash equivalents at beginning of period	<u>13,384,523.03</u>	<u>9,700,288.41</u>
Cash and cash equivalents at end of period	<u>14,075,060.79</u>	<u>14,075,060.79</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	118,686.05
Petty Cash Fund	10,000.00
Payroll Fund	1,260.01
Cash in Bank-LCCA	1,747,928.23
Cash in Bank-LCSA	<u>12,197,186.50</u>
	<u>14,075,060.79</u>

Prepared by:

*J. C. Guilligan*  
Josephine C. Guilligan  
Corporate Accounts Analyst

Reviewed by:

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



# MANAPLA WATER DISTRICT

## Statement of Comprehensive Income


As of October 30, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,259,985.45	12,811,197.31
Interest Income	-	7,001.33
Fines and Penalties-Business Income	42,228.56	415,417.57
Other Business Income	89,235.47	639,173.87
<b>Total Service and Business Income</b>	<b>1,391,449.48</b>	<b>13,872,790.08</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,391,449.48</b>	<b>13,872,790.08</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	1,852,430.00
Salaries And Wages-Casual/Contractual	80,430.00	804,300.00
Personnel Economic Relief Allowance (PERA)	28,000.00	280,000.00
Representation Allowance (RA)	5,000.00	50,000.00
Transportation Allowance (TA)	5,000.00	50,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	19,765.00	185,285.50
Overtime And Night Pay	-	30,920.37
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	13,600.00	311,673.00
Retirement And Life Insurance Premiums	31,880.76	317,949.60
Pag-Ibig Contributions	1,400.00	14,000.00
Philhealth Contributions	3,194.17	31,941.70
Employees Compensation Insurance Premiums	1,286.00	12,860.00
Terminal Leave Benefits	-	159,967.01
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>374,798.93</b>	<b>4,185,327.18</b>
Traveling Expenses-Local	9,704.00	44,381.00
Training Expenses	-	99,032.45
Office Supplies Expenses	542.00	93,821.90
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	23,200.00
Fuel, Oil And Lubricants Expenses	6,394.81	86,368.13
Other Supplies And Materials Expenses	89,037.26	837,946.52

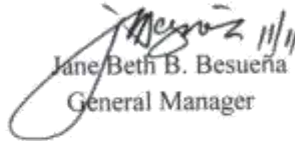


Electricity Expenses	96,934.68	1,041,109.99
Postage And Courier Services	200.00	4,365.00
Telephone Expenses	3,982.73	44,349.98
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	120.00	15,863.15
Legal Services	200.00	350.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	-	15,240.00
Repairs & Maintenance-Machinery And Equipment	-	31,304.60
Repairs & Maintenance-Transportation Equipment	950.00	19,675.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	91,217.85	320,524.79
Fidelity Bond Premiums	19,500.00	19,500.00
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	4,200.00	26,306.00
Printing And Publication Expenses	200.00	1,682.00
Representation Expenses	8,954.50	65,935.20
Transportation And Delivery Expenses	(5,300.00)	5,090.59
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	41,913.85	415,234.23
<b>Total Maintenance And Other Operating Exp.</b>	<b>370,251.68</b>	<b>3,236,253.99</b>
<b>Financial Expenses</b>		
Interest Expenses	44,023.00	457,774.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,046.37	128,662.16
Depreciation-Buildings And Other Structures	3,687.46	36,874.60
Depreciation-Machinery And Equipment	26,880.98	264,856.50
Depreciation-Transportation Equipment	1,606.97	16,069.70
Depreciation-Furniture, Fixtures And Books	655.84	6,558.40
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>44,877.62</b>	<b>495,314.16</b>
<b>Total Expenses</b>	<b>833,951.23</b>	<b>8,374,669.33</b>
<b>Total Comprehensive Income</b>	<b>557,498.25</b>	<b>5,498,120.75</b>

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 30, 2019**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(106,372.69)	12,313.36
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(136,865.63)	1,611,062.60
Cash in Bank-Local Currency, Savings Account	416,912.39	12,614,098.89
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>173,674.07</b>	<b>14,247,474.85</b>
<b>Receivables</b>		
Accounts Receivable	23,910.09	4,881,685.15
Receivables-Disallowances/Charges	(4,000.00)	1,213,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>19,910.09</b>	<b>6,411,685.23</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>19,910.09</b>	<b>1,519,870.65</b>
<b>Inventories</b>		
Office Supplies Inventory	-	1,526.00
Accountable Forms, Plates And Stickers Inventory	-	120,994.40
Other Supplies And Materials Inventory	(51,747.07)	1,192,206.67
<b>TOTAL INVENTORIES</b>	<b>(51,747.07)</b>	<b>1,314,727.07</b>
<b>Other Assets</b>		
Advances For Payroll	-	1,260.01
Advances To Officers And Employees	(8,254.50)	9,554.94
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(8,254.50)</b>	<b>54,754.74</b>
<b>Total Current Assets</b>	<b>133,582.59</b>	<b>17,136,827.31</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,046.37	2,328,880.03
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,046.37)	6,101,265.61
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,362,626.54
Net Book Value of Other Structures	(3,687.46)	872,568.72

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,321,697.13
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,635,069.31</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	140,503.02
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>(1,938.66)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	96,052.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>27,599.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,020,312.31
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>86,106.85</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	97,357.46
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>22,730.97</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(44,877.62)</u></b>	<b><u>8,923,565.03</u></b>
<b>Investments</b>		
Sinking Fund	<b>40,000.00</b>	<b>1,206,741.48</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>92,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>(4,877.62)</u></b>	<b><u>10,222,906.51</u></b>
<b>TOTAL ASSETS</b>	<b><u>128,704.97</u></b>	<b><u>27,359,733.82</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

Accounts Payable	(407,222.50)	44,750.00
Due to Officers And Employees	-	10,150.01
Loans Payable-Domestic	(53,632.00)	111,626.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(460,854.50)</u></b>	<b><u>166,526.01</u></b>

##### Inter-Agency Payables

Due to BIR	19,440.51	94,887.69
Due to GSIS	6,408.55	105,164.35
Due to PAG-IBIG	-	11,464.67

Due to PHILHEALTH	(0.08)	8,610.07
Due to NGAS	346,748.20	453,724.90
Due to Government Corporations	10,129.76	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>382,726.94</b>	<b>735,469.16</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(78,127.56)</b>	<b>900,975.18</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(3,917.52)	114,271.16
<b>Total Non-Current Liabilities</b>	<b>(3,917.52)</b>	<b>6,432,621.45</b>
<b>TOTAL LIABILITIES</b>	<b>(82,045.08)</b>	<b>7,333,596.63</b>

**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	210,750.05	19,404,631.87
<b>TOTAL EQUITY</b>	<b>210,750.05</b>	<b>20,026,137.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>128,704.97</b>	<b>27,359,733.82</b>

Prepared by:

*Arlene Mae B. Bafatayo*  
Arlene Mae B. Bafatayo  
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 October 30, 2019

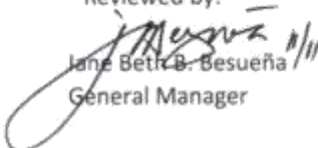
	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	75,973.30	625,251.70
Business income	1,273,066.40	13,207,771.97
Permits and licenses	-	-
Receipts of Interests from Deposit	-	7,001.33
Other income	-	-
Receivables	-	-
Other receipts	16,082.17	121,274.73
<b>Total cash inflows</b>	<b><u>1,365,121.87</u></b>	<b><u>13,961,299.73</u></b>
Cash outflows:		
Personal services	213,061.95	2,548,084.13
Maintenance and other operating expenses	191,162.54	2,167,620.72
Interest expense	-	-
Purchase of inventories	35,292.50	895,832.50
Prepayments, deposits and deferred charges	-	-
Other assets	-	-
Payables	380,107.01	380,107.01
Other disbursements	234,168.80	1,969,665.59
<b>Total cash outflows</b>	<b><u>1,053,792.80</u></b>	<b><u>7,961,309.95</u></b>
<b>Net cash from operating activities</b>	<b><u>311,329.07</u></b>	<b><u>5,999,989.78</u></b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>
Cash outflows:		
Investments	40,000.00	384,589.97
Purchase/Acquisition of property, plant and equipment	-	31,053.36
Grant of loans	-	-
<b>Total cash outflows</b>	<b><u>40,000.00</u></b>	<b><u>415,643.33</u></b>
<b>Net cash from investing activities</b>	<b><u>(40,000.00)</u></b>	<b><u>(415,643.33)</u></b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>

Cash outflows:		
Loan amortization	53,632.00	578,126.00
Retirement/Redemption of debt securities		-
Financial expenses	44,023.00	457,774.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(1,035,900.00)</u>
<b>Net increase in cash and cash equivalents</b>	173,674.07	4,548,446.45
<b>Cash and cash equivalents at beginning of period</b>	<u>14,075,060.79</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>14,248,734.86</u>	<u>14,248,734.86</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	12,313.36
Petty Cash Fund	10,000.00
Payroll Fund	1,260.01
Cash in Bank-LCCA	1,611,062.60
Cash in Bank-LCSA	12,614,098.89
	<u>14,248,734.86</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, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income		
Waterworks System Fees	1,301,117.54	14,112,314.85
Interest Income		7,001.33
Fines and Penalties-Business Income	42,604.17	458,021.74
Other Business Income	32,110.00	671,283.87
<b>Total Service and Business Income</b>	<b>1,375,831.71</b>	<b>15,248,621.79</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,375,831.71</b>	<b>15,248,621.79</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	2,037,673.00
Salaries And Wages-Casual/Contractual	65,181.63	869,481.63
Personnel Economic Relief Allowance (PERA)	24,909.09	304,909.09
Representation Allowance (RA)	5,000.00	55,000.00
Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	19,000.00	204,285.50
Overtime And Night Pay	5,079.89	36,000.26
Year End Bonus	265,673.00	265,673.00
Cash Gift	70,000.00	70,000.00
Other Bonuses And Allowances	3,600.00	315,273.00
Retirement And Life Insurance Premiums	30,050.96	348,000.56
Pag-Ibig Contributions	1,300.00	15,300.00
Philhealth Contributions	2,990.09	34,931.79
Employees Compensation Insurance Premiums	1,181.99	14,041.99
Terminal Leave Benefits	-	159,967.01
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>684,209.65</b>	<b>4,869,536.83</b>
Traveling Expenses-Local	6,597.00	50,978.00
Training Expenses	-	99,032.45
Office Supplies Expenses	12,704.00	106,525.90
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,500.00	24,700.00
Fuel, Oil And Lubricants Expenses	5,687.82	92,055.95
Other Supplies And Materials Expenses	99,823.72	937,770.24

Electricity Expenses	90,306.41	1,131,416.40
Postage And Courier Services	400.00	4,765.00
Telephone Expenses	4,391.87	48,741.85
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	75.00	15,938.15
Legal Services	-	350.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	350.00	1,110.00
Repairs & Maintenance-Buildings And Other Structures	255.00	15,495.00
Repairs & Maintenance-Machinery And Equipment	775.00	32,079.60
Repairs & Maintenance-Transportation Equipment	9,540.00	29,215.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	320,524.79
Fidelity Bond Premiums	-	19,500.00
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	-	26,306.00
Printing And Publication Expenses	-	1,682.00
Representation Expenses	1,525.00	67,460.20
Transportation And Delivery Expenses	-	5,090.59
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	38,792.05	454,026.28
<b>Total Maintenance And Other Operating Exp.</b>	<b>272,722.87</b>	<b>3,508,976.86</b>
<b>Financial Expenses</b>		
Interest Expenses	43,657.00	501,431.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	3,847.82	132,509.98
Depreciation-Buildings And Other Structures	3,687.46	40,562.06
Depreciation-Machinery And Equipment	26,880.98	291,737.48
Depreciation-Transportation Equipment	1,606.97	17,676.67
Depreciation-Furniture, Fixtures And Books	655.84	7,214.24
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>36,679.07</b>	<b>531,993.23</b>
<b>Total Expenses</b>	<b>1,037,268.59</b>	<b>9,411,937.92</b>
<b>Total Comprehensive Income</b>	<b>338,563.12</b>	<b>5,836,683.87</b>

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, 2019**

	This Month *	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	45,588.64	57,902.00
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(226,049.13)	1,385,013.47
Cash in Bank-Local Currency, Savings Account	318,168.28	12,932,267.17
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>137,707.79</b>	<b>14,385,182.64</b>
<b>Receivables</b>		
Accounts Receivable	(24,128.56)	4,857,556.59
Receivables-Disallowances/Charges	(3,500.00)	1,209,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(27,628.56)</b>	<b>6,384,056.67</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(27,628.56)</b>	<b>1,492,242.09</b>
<b>Inventories</b>		
Office Supplies Inventory	14,204.98	15,730.98
Accountable Forms, Plates And Stickers Inventory	-	120,994.40
Other Supplies And Materials Inventory	(44,663.72)	1,147,542.95
<b>TOTAL INVENTORIES</b>	<b>(30,458.74)</b>	<b>1,284,268.33</b>
<b>Other Assets</b>		
Advances For Payroll	-	1,260.01
Advances To Officers And Employees	168,254.50	177,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>168,254.50</b>	<b>223,009.24</b>
<b>Total Current Assets</b>	<b>247,874.99</b>	<b>17,384,702.30</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	3,847.82	2,332,727.85
Net Book Value of Plant-Utility Plant in Service (UPIS)	(3,847.82)	6,097,417.79
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,366,314.00
Net Book Value of Other Structures	(3,687.46)	868,881.26

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,345,213.43
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,611,553.01</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	143,191.20
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>(4,626.84)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	96,728.86
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>26,923.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,021,919.28
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>84,499.88</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	98,013.30
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>22,075.13</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	54,253.73
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<u><b>(36,679.07)</b></u>	<u><b>8,886,885.96</b></u>
<b>Investments</b>		
Sinking Fund	<u>40,000.00</u>	<u>1,246,741.48</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<u>3,320.93</u>	<u>10,226,227.44</u>
<b>TOTAL ASSETS</b>	<u><u>251,195.92</u></u>	<u><u>27,610,929.74</u></u>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	0.01	10,150.02
Loans Payable-Domestic	(53,998.00)	57,628.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<u><b>(53,997.99)</b></u>	<u><b>112,528.02</b></u>

##### Inter-Agency Payables

Due to BIR	(19,052.87)	75,834.82
Due to GSIS	(13,625.83)	91,538.52
Due to PAG-IBIG	(1,400.00)	10,064.67

Due to PHILHEALTH	(341.66)	8,268.41
Due to NGAS	500.00	454,224.90
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(33,920.36)</b>	<b>701,548.80</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(87,918.35)</b>	<b>813,056.83</b>
<b>Financial Liabilities</b>		
Accounts Payables	-	-
Due to Officers and Employees	-	6,315,350.29
Loans Payable-Domestic	-	6,315,350.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>6,315,350.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	551.15	114,822.31
<b>Total Non-Current Liabilities</b>	<b>551.15</b>	<b>6,433,172.60</b>
<b>TOTAL LIABILITIES</b>	<b>(87,367.20)</b>	<b>7,246,229.43</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	338,563.12	19,743,194.99
<b>TOTAL EQUITY</b>	<b>338,563.12</b>	<b>20,364,700.31</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>251,195.92</b>	<b>27,610,929.74</b>

Prepared by:

*Arlene Mae B. Balfatayo*  
Arlene Mae B. Balfatayo  
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, 2019

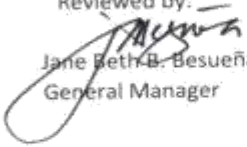
	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	32,110.00	657,361.70
Business income	1,368,401.42	14,576,173.39
Permits and licenses		-
Receipts of Interests from Deposit		7,001.33
Other income		-
Receivables		-
Other receipts	3,245.50	124,520.23
<b>Total cash inflows</b>	<b>1,403,756.92</b>	<b>15,365,056.65</b>
Cash outflows:		
Personal services	539,218.81	3,087,302.94
Maintenance and other operating expenses	326,791.33	2,494,412.05
Interest expense		-
Purchase of inventories	83,454.22	979,286.72
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		380,107.01
Other disbursements	178,929.77	2,148,595.36
<b>Total cash outflows</b>	<b>1,128,394.13</b>	<b>9,089,704.08</b>
<b>Net cash from operating activities</b>	<b>275,362.79</b>	<b>6,275,352.57</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>		<b>-</b>
Cash outflows:		
Investments	40,000.00	424,589.97
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b>40,000.00</b>	<b>455,643.33</b>
<b>Net cash from investing activities</b>	<b>(40,000.00)</b>	<b>(455,643.33)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>		<b>-</b>

Cash outflows:		
Loan amortization	53,998.00	632,124.00
Retirement/Redemption of debt securities		
Financial expenses	43,657.00	501,431.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(1,133,555.00)</u>
<b>Net increase in cash and cash equivalents</b>	137,707.79	4,686,154.24
<b>Cash and cash equivalents at beginning of period</b>	<u>14,248,734.86</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>14,386,442.65</u>	<u>14,386,442.65</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	57,902.00
Petty Cash Fund	10,000.00
Payroll Fund	1,260.01
Cash in Bank-LCCA	1,385,013.47
Cash in Bank-LCSA	<u>12,932,267.17</u>
	<u>14,386,442.65</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 December 31, 2019

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,259,180.54	15,371,495.39
Interest Income	2,927.28	9,928.61
Fines and Penalties-Business Income	36,860.36	494,882.10
Other Business Income	66,909.70	738,193.57
<b>Total Service and Business Income</b>	<b>1,365,877.88</b>	<b>16,614,499.67</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,365,877.88</b>	<b>16,614,499.67</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	185,243.00	2,222,916.00
Salaries And Wages-Casual/Contractual	73,280.00	942,761.63
Personnel Economic Relief Allowance (PERA)	26,000.00	330,909.09
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	84,000.00
Honoraria	45,823.05	250,108.55
Overtime And Night Pay	32,635.02	68,635.28
Year End Bonus	-	265,673.00
Cash Gift	-	70,000.00
Other Bonuses And Allowances	213,600.00	528,873.00
Retirement And Life Insurance Premiums	31,022.76	379,023.32
Pag-Ibig Contributions	1,300.00	16,600.00
Philhealth Contributions	3,056.75	37,988.54
Employees Compensation Insurance Premiums	1,262.97	15,304.96
Terminal Leave Benefits	129,339.35	289,306.36
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>752,562.90</b>	<b>5,622,099.73</b>
Traveling Expenses-Local	10,299.00	61,277.00
Training Expenses	100,000.00	199,032.45
Office Supplies Expenses	-6,965.00	113,490.90
Accountable Forms Expenses	66,050.00	66,050.00
Medical, Dental And Laboratory Supplies Expenses	3,000.00	27,700.00
Fuel, Oil And Lubricants Expenses	12,758.57	104,814.52
Other Supplies And Materials Expenses	79,369.19	1,017,139.43


Electricity Expenses	97,525.94	1,228,942.34
Postage And Courier Services	505.00	5,270.00
Telephone Expenses	3,933.26	52,675.11
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	210.00	16,148.15
Legal Services	-	350.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	3,000.00	4,110.00
Repairs & Maintenance-Buildings And Other Structures	-	15,495.00
Repairs & Maintenance-Machinery And Equipment	15,240.00	47,319.60
Repairs & Maintenance-Transportation Equipment	2,180.00	31,395.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	76,898.49	397,423.28
Fidelity Bond Premiums	-	19,500.00
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	100,000.00	126,306.00
Printing And Publication Expenses	-	1,682.00
Representation Expenses	68,375.55	135,835.75
Transportation And Delivery Expenses	-	5,090.59
Rent/Lease Expenses	600.00	600.00
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	57,859.72	511,886.00
<b>Total Maintenance And Other Operating Exp.</b>	<b>704,769.72</b>	<b>4,213,746.58</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>43,288.00</b>	<b>544,719.00</b>
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,046.37	144,556.35
Depreciation-Buildings And Other Structures	3,687.46	44,249.52
Depreciation-Machinery And Equipment	26,880.98	318,618.46
Depreciation-Transportation Equipment	1,606.97	19,283.64
Depreciation-Furniture, Fixtures And Books	655.84	7,870.08
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>44,877.62</b>	<b>576,870.85</b>
<b>Total Expenses</b>	<b>1,545,498.24</b>	<b>10,957,436.16</b>
<b>Total Comprehensive Income</b>	<b>(179,620.36)</b>	<b>5,657,063.51</b>

Certified Correct:

  
Arlene Mae B. Balatayo  
OIC - General Manager

Electricity Expenses	97,525.94	1,228,942.34
Postage And Courier Services	505.00	5,270.00
Telephone Expenses	3,933.26	52,675.11
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	210.00	16,148.15
Legal Services	-	350.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	3,000.00	4,110.00
Repairs & Maintenance-Buildings And Other Structures	-	15,495.00
Repairs & Maintenance-Machinery And Equipment	15,240.00	47,319.60
Repairs & Maintenance-Transportation Equipment	2,180.00	31,395.06
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	76,898.49	397,423.28
Fidelity Bond Premiums	-	19,500.00
Insurance Expenses	-	10,560.40
Advertising, Promotional And Marketing Expenses	100,000.00	126,306.00
Printing And Publication Expenses	-	1,682.00
Representation Expenses	68,375.55	135,835.75
Transportation And Delivery Expenses	-	5,090.59
Rent/Lease Expenses	600.00	600.00
Membership Dues And Contributions To Organizations	-	2,133.00
Subscription Expenses	-	1,020.00
Donations	-	10,500.00
Other Maintenance And Operating Expenses	57,859.72	511,886.00
<b>Total Maintenance And Other Operating Exp.</b>	<b>704,769.72</b>	<b>4,213,746.58</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>43,288.00</b>	<b>544,719.00</b>
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	12,046.37	144,556.35
Depreciation-Buildings And Other Structures	3,687.46	44,249.52
Depreciation-Machinery And Equipment	26,880.98	318,618.46
Depreciation-Transportation Equipment	1,606.97	19,283.64
Depreciation-Furniture, Fixtures And Books	655.84	7,870.08
Impairment Loss-Loans And Receivables	-	42,292.80
<b>Total Depreciation</b>	<b>44,877.62</b>	<b>576,870.85</b>
<b>Total Expenses</b>	<b>1,545,498.24</b>	<b>10,957,436.16</b>
<b>Total Comprehensive Income</b>	<b>(179,620.36)</b>	<b>5,657,063.51</b>

Certified Correct:

  
Arlene Mae B. Balatayo  
OIC - General Manager





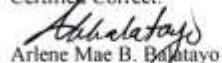
**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of December 31, 2019**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	66,899.85	124,801.85
Petty Cash	(372.00)	9,628.00
Cash in Bank-Local Currency, Current Account	(612,974.37)	772,039.10
Cash in Bank-Local Currency, Savings Account	294,294.91	13,226,562.08
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>(252,151.61)</b>	<b>14,133,031.03</b>
<b>Receivables</b>		
Accounts Receivable	(6,357.10)	4,851,199.49
Receivables-Disallowances/Charges	(4,500.00)	1,205,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(10,857.10)</b>	<b>6,373,199.57</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(10,857.10)</b>	<b>1,481,384.99</b>
<b>Inventories</b>		
Office Supplies Inventory	4,999.00	20,729.98
Accountable Forms, Plates And Stickers Inventory	(66,050.00)	54,944.40
Other Supplies And Materials Inventory	351,940.19	1,499,483.14
<b>TOTAL INVENTORIES</b>	<b>290,889.19</b>	<b>1,575,157.52</b>
<b>Other Assets</b>		
Advances For Payroll	(1,260.00)	0.01
Advances To Officers And Employees	(170,000.00)	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(171,260.00)</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>(143,379.52)</b>	<b>17,241,322.78</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	33,940.71	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,046.37	2,344,774.22
Net Book Value of Plant-Utility Plant in Service (UPIS)	21,894.34	6,119,312.13
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,370,001.46
Net Book Value of Other Structures	(3,687.46)	865,193.80

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,368,729.73
Net Book Value of Machinery	<u>(23,516.30)</u>	<u>1,588,036.71</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	145,879.38
Net Book Value of Office Equipment	<u>(2,688.18)</u>	<u>(7,315.02)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	97,405.36
Net Book Value of Information and Communication Technology Eq	<u>(676.50)</u>	<u>26,246.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,023,526.25
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>82,892.91</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	98,669.14
Net Book Value of Furnitures and Fixtures	<u>(655.84)</u>	<u>21,419.29</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	<u>(12,000.00)</u>	<u>42,253.73</u>
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME?</b>	<b><u>(22,936.91)</u></b>	<b><u>8,863,949.05</u></b>
<b>Investments</b>		
Sinking Fund	<u>38,247.49</u>	<u>1,284,988.97</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	47,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>92,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>15,310.58</u></b>	<b><u>10,241,538.02</u></b>
<b>TOTAL ASSETS</b>	<b><u>(128,068.94)</u></b>	<b><u>27,482,860.80</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	(0.02)	10,150.00
Loans Payable-Domestic	627,760.00	685,388.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>627,759.98</u></b>	<b><u>740,288.00</u></b>
<b>Inter-Agency Payables</b>		
Due to BIR	(23,129.28)	52,705.54
Due to GSIS	(99,736.27)	(8,197.75)
Due to PAG-IBIG	(15,548.62)	(5,483.95)

Due to PHILHEALTH	66.65	8,335.06
Due to NGAS	(500.00)	453,724.90
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(138,847.52)</b>	<b>562,701.28</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>488,912.46</b>	<b>1,301,969.29</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(682,127.00)	5,633,223.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>(682,127.00)</b>	<b>5,633,223.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(2,248.13)	112,574.18
<b>Total Non-Current Liabilities</b>	<b>(684,375.13)</b>	<b>5,748,797.47</b>
<b>TOTAL LIABILITIES</b>	<b>(195,462.67)</b>	<b>7,050,766.76</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	67,393.73	19,810,588.72
<b>TOTAL EQUITY</b>	<b>67,393.73</b>	<b>20,432,094.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>(128,068.94)</b>	<b>27,482,860.80</b>

Certified Correct:

  
Arlene Mae B. Bagatayo  
OIC - General Manager



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

Detailed Cash Flow Statement  
As of December 31, 2019


	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	66,909.70	724,271.40
Business income	1,300,149.87	15,876,323.26
Permits and licenses		-
Receipts of Interests from Deposit	2,927.28	9,928.61
Other income		-
Receivables		-
Other receipts	28,195.40	152,715.63
<b>Total cash inflows</b>	<b>1,398,182.25</b>	<b>16,763,238.90</b>
Cash outflows:		
Personal services	456,321.60	3,543,624.54
Maintenance and other operating expenses	349,049.57	2,843,461.62
Interest expense		-
Purchase of inventories	203,025.93	1,182,312.65
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		380,107.01
Other disbursements	507,294.27	2,655,889.63
<b>Total cash outflows</b>	<b>1,515,691.37</b>	<b>10,605,395.45</b>
<b>Net cash from operating activities</b>	<b>(117,509.12)</b>	<b>6,157,843.45</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	38,247.49	462,837.46
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
<b>Total cash outflows</b>	<b>38,247.49</b>	<b>493,890.82</b>
<b>Net cash from investing activities</b>	<b>(38,247.49)</b>	<b>(493,890.82)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

Cash outflows:		
Loan amortization	54,367.00	686,491.00
Retirement/Redemption of debt securities		
Financial expenses	43,288.00	544,719.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(1,231,210.00)</u>
<b>Net increase in cash and cash equivalents</b>	(253,411.61)	4,432,742.63
<b>Cash and cash equivalents at beginning of period</b>	<u>14,386,442.65</u>	<u>9,700,288.41</u>
<b>Cash and cash equivalents at end of period</b>	<u>14,133,031.04</u>	<u>14,133,031.04</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	124,801.85
Petty Cash Fund	9,628.00
Payroll Fund	0.01
Cash in Bank-LCCA	772,039.10
Cash in Bank-LCSA	<u>13,226,562.08</u>
	<u>14,133,031.04</u>

Certified Correct:

  
Erlene Mac B. Bonatayo  
OIC - General Manager