

Statement of Comprehensive Income As of January 31, 2019

	This Month * Yea	ir to Date
REVENUE		
Service And Business Income	**	, ,
	* *	
Rent/Lease Income		-,
Waterworks System Fees	1,222,702.39 1,2	22,702.39
Interest Income	40.214.22	40.214.22
Fines and Penalties-Business Income Other Business Income	40,314.22 53,622.90	40,314.22 53,622.90
Total Service and Business Income		16,639.51
	1,310,039,31 1,3	10,000
Other Non-Operating Income		
Total Revenue	1,316,639.51 1,3	16,639.51
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	171,064.00	71,064.00
Salaries And Wages-Casual/Contractual	78,300.00	78,300.00
Personnel Economic Relief Allowance (PERA)	· ·	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	w	*
Total Personnel Expenses	382,176.32 3	82,176.32
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
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	*	,2等多个量的
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
Total Maintenance And Other Operating Exp.	348,990.89	348,990.89
Financial Expenses		
Interest Expenses	47,647.00	47,647.00
Non-Cash Expenses		
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
Total Depreciation	68,958,35	68,958,35
Total Expenses	847,772.56	847,772.56
Total Comprehensive Income	468,866.95	468,866.95
Prepared by: Revie	ewed by:	-

Arlene Mae B. Balatayo Corporate Account Analyst-Designate

Jane Beth B. Besueña General Manager



Detailed Statement of Financial Position As of January 31, 2019

ASSETS	This Month	Year to Date
Current Assets		** ,
Cash and Cash Equivalents		
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
TOTAL CASH AND CASH EQUIVALENTS	294,138.48	9,991,906.88
Receivables	70 m 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Accounts Receivable	(52,104.28)	4,805,843.57
Receivables-Disallowances/Charges	(5,500.00)	1,235,237.61
Other Receivables		397,614.16
TOTAL RECEIVABLE	(57,604.28)	6,438,695.34
Less: Allowance For Impairment-Accounts Receivable	25,146.44	4,874,668.22
NET RECEIVABLES	(82,750,72)	1,564,027,12
Inventories		
Office Supplies Inventory		
Accountable Forms, Plates And Stickers Inventory		55,994.40
Other Supplies And Materials Inventory	197,402.61	1,173,637,11
TOTAL INVENTORIES	197,402.61	1,229,631.51
	1373102101	1,227,001.01
Other Assets		·
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
TOTAL OTHER ASSETS	(20,685,96)	53,120,24
Total Current Assets	388,104.41	12,838,685.75
,		
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)	*	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,213,175.18
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

A COST CACHIBINITY Depression & F. 1		
Less: Accumulated Depreciation-Machinery Net Book Value of Machinery	21,539.6	5 3,112,027.08
of manage	(2,486.2	9) 1,600,239.36
Office Equipment		
Less: Accumulated Depreciation-Office Forces		* 138,564.36
Net Book Value of Office Equipment	2,688.18	~~~,000,7,70
	(2,688.18	3) 22,254.96
Information and Communication Technology Equipment		
Accountinated Depreciation Information	T. (75. 10	123,651.91
Net Book Value of Information and Communication Technology I		02,203,00
	eq. (676.50	33,688.05
Motor Vehicles	- t	1.100 110 11
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,106,419.16
Net Book Value of Motor Vehicles	(1,606.97)	1,005,849.58
Furniture and Fixtures	(1,000.97)	100,569.58
	~ /	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures Net Book Value of Furnitures and Fixtures	655.84	91,454.90
value of Furnitures and Fixtures	(655.84)	28,633.53
Other Property, Plant And Equipment		20,000,00
Construction In Progress-Infrastructure Assets	-	~
Assets		42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME		
	(24,758.55)	9,076,274,48
Investments		
Sinking Fund	29 000 00	4
Karana dan a	38,000.00	860,151.51
Intangible Assets		
Computer Software		
Wahaira		45 000 00
Websites	-	45,000.00
Websites TOTAL INTANGIBLE ASSETS	*	33,350.00
Websites TOTAL INTANGIBLE ASSETS	*	2
Websites	13,241.45	33,350.00 78,350.00
Websites TOTAL INTANGIBLE ASSETS	13,241.45	33,350.00
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	13,241.45	33,350.00 78,350.00 10,014,775.99
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS		33,350.00 78,350.00
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES		33,350.00 78,350.00 10,014,775.99
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS		33,350.00 78,350.00 10,014,775.99
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities		33,350.00 78,350.00 10,014,775.99
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities		33,350.00 78,350.00 10,014,775.99
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable		33,350.00 78,350.00 10,014,775.99 22,853,461.74
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	401,345.86	33,350.00 78,350.00 10,014,775.99 22,853,461.74
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	401,345.86 (4,340.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	(4,340.00) (61,878.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	401,345.86 (4,340.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	(4,340.00) (61,878.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(4,340.00) (61,878.00) (66,218.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00 681,474.04
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR Due to GSIS	(4,340.00) (61,878.00) (66,218.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00 681,474.04 81,616.26
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR Due to GSIS Due to PAG-IBIG	(4,340.00) (61,878.00) (66,218.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00 681,474.04 81,616.26 104,367.42
Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR Due to GSIS	(4,340.00) (61,878.00) (66,218.00)	33,350.00 78,350.00 10,014,775.99 22,853,461.74 44,750.00 8,850.04 627,874.00 681,474.04 81,616.26

Due to NGAS		-	106,976.70
Due to Government Corporations			49,017.48
TOTAL INTER-AGENCY PAYABLES	-	14,521.28	353,550,56
Other Payables			
Other Payables			(1,019.99)
Total Current Liabilities		(51,696.72)	1,034,004.61
Financial Liabilities			
Accounts Payables		West -	
Due to Officers and Employees		\$ p [
Loans Payable-Domestic		-	6,315,350.29
TOTAL FINANCIAL LIABILITIES	-	*	6,315,350.29
	=		
Trust Liabilities		,	
Bail Bonds Payable	746 · _	_	3,000.00
	= 2 3 3 3*		
Deferred Credits/Unearned Income		(5,694.61)	103,022.16
Total Non-Current Liabilities		(5,694.61)	6,421,372.45
	-		
TOTAL LIABILITIES	=	(57,391.33)	7,455,377.06
FOLIFFY			
EQUITY			
Government Equity			461,839.00
Contributed Capital			159,666.32
Retained Earnings/(Deficit)		458,737.19	14,776,579.36
TOTAL EQUITY	-	458,737.19	15,398,084,68
	=		
TOTAL LIABILITIES & EQUITY		401,345.86	22,853,461.74
			**

Prepared by:

Arlene Mae B. Balatayo Corporate Accounts Analyst-Designate

Reviewed by:

Jane Beth B. Besueña General Manager



B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of January 31, 2019

·	This Month	Year to Date
Cook flow from an existing anti-time		,
Cash flow from operating activites Cash inflows:		
Service income	53,622.90	53,622.90
Business income	1,309,426.28	1,309,426.28
Permits and licenses	1,305,420.20	1,309,420.20
Receipts of Interests from Deposit		
Other income		
Receivables		
Other receipts	25,779.71	25,779.71
Total cash inflows	1,388,828.89	1,388,828.89
y / jein	1,000,020.00	1,000,020.00
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	928,112.05	928,112.05
Net cash from operating activities	460,716.84	460,716.84
Cash flow from investing activities		*
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		_
Proceeds from matured investment	,	-
Interest and dividends		-
Total cash inflows	*	*
_	to the state of th	
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	57,053.36	57,053.36
Net cash from investing activities	(57,053.36)	(57,053.36)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		_
Total cash inflows	-	-
र कर्मा सक्ताचीर एर्ट्सिक्टक		

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

Breakdown of Cash & Cash Equivalents:

	2 - 2 - 2 -	Control of the Contro
PERMIT IS I REPORTED TO AND AND A	HE C. In	9,994,426.89
Cash in Bank-LCSA		9,408,907.49
Cash in Bank-LCCA		556,212.83
Payroll Fund		2,520.01
Petty Cash Fund		
<u> </u>		10,000.00
Cash Collecting Officers		16,786.56

Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

General Manager



Statement of Comprehensive Income As of February 28, 2019

	This Month *	Year to Date
REVENUE		
Service And Business Income	h	
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
Total Service and Business Income	1,274,623.25	2,591,262.76
	1,211,020120	
Other Non-Operating Income	s.	
Total Revenue	1,274,623.25	2,591,262.76
$\ell \notin \mathcal{P}$		
EXPENSES		,
Personal Expenses		
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	• 4	-
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	-	-
Total Personnel Expenses	404,527.98	786,704.30
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

Total Comprehensive Income	567,581.23	1,036,448.18
Total Expenses		
Total Expenses	707,042.02	1,554,814.58
Total Depreciation	42,052.30	111,010.65
Impairment Loss-Loans And Receivables	(1,759.61)	23,386.83
Depreciation-Furniture, Fixtures And Books	655.84	1,311.68
Depreciation-Transportation Equipment	1,606.97	3,213.94
Depreciation-Machinery And Equipment	24,904.33	49,808.66
Depreciation-Buildings And Other Structures	3,687.46	7,374.92
Depreciation-Infrastructure Assets	12,957.31	25,914.62
Non-Cash Expenses		
Interest Expenses	47,230.00	94,877.00
Financial Expenses		
Total Maintenance And Other Operating Exp.	213,231.74	562,222.63
Other Maintenance And Operating Expenses	33,220.10	77,088.85
Donations	500.00	500.00
Subscription Expenses		1,020.00
Membership Dues And Contributions To Organizations	-	
Rent/Lease Expenses	+	*
Transportation And Delivery Expenses	•	1,150.00
Representation Expenses	4,012.50	4,012.50
Printing And Publication Expenses	-	*
Advertising, Promotional And Marketing Expenses	-	-
Insurance Expenses	3,758.00	3,758.00
Fidelity Bond Premiums		*,
Taxes, Duties And Licenses	1,007.12	73,572.26
Repairs & Maintenance-Furniture And Fixtures	-	-
Repairs & Maintenance-Transportation Equipment	6,382.00	8,272.00
Repairs & Maintenance-Machinery And Equipment	300.00	950.00
Repairs & Maintenance-Buildings And Other Structures	-	
Repairs & Maintenance-Infrastructure Assets	760.00	760.00
Other General Services		
Other Professional Services	~	
Auditing Services	*	
Legal Services	150.00	150.00
Extraordinary And Miscellaneous Expenses	375.00	615.00
Survey Expenses		
Telephone Expenses Awards/Rewards Expenses	*,100.10	-
Postage And Courier Services	4,155.13	9,192.92
Destruction Country Considers	330.00	665.00

Prepared by:

Atlene Mae B. Balatayo

Corporate Account Analyst-Designate

Reviewed by:

Jane Beth B. Besueña
General Manager



Detailed Statement of Financial Position As of February 28, 2019

	This Month *	Year to Date
ASSETS		
Current Assets		
	**	,
Cash and Cash Equivalents		73% K
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
TOTAL CASH AND CASH EQUIVALENTS	446,780.18	10,438,687.06
Providentia		
Receivables	67,065.04	4,872,908.61
Accounts Receivable	(4,500.00)	1,230,737.61
Receivables-Disallowances/Charges Other Receivables	(4,500.50)	397,614.16
TOTAL RECEIVABLE	62,565.04	6,501,260.38
Less: Allowance For Impairment-Accounts Receivable	(1,759.61)	4,872,908.61
NET RECEIVABLES	64,324.65	1,628,351.77
NET RECEIVABLES	01,021.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Inventories		
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
TOTAL INVENTORIES	(256,285.84)	973,345.67
Other Assets		
		2,520.01
Advances For Payroll Advances To Officers And Employees		6,660.44
Guaranty Deposits	_	16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS		53,120.24
	******	12.002.501.51
Total Current Assets	254,818.99	13,093,504.74
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,226,132.49
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,204,013.15
*		2,235,195.26
Other Structures	2 607 46	1,333,126.86
Less: Accumulated Depreciation-Other Structures	3,687.46	
Net Book Value of Other Structures	(3,687.46)	902,068.40

Machinery	244,500.00	4,956,766.44
Less: Accumulated Depreciation-Machinery	21,539.65	3,133,566.73
Net Book Value of Machinery	222,960.35	1,823,199.71
_		
Office Equipment	- 4	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	118,997.58
Net Book Value of Office Equipment	(2,688.18)	19,566.78
	7 4	
Information and Communication Technology Equipment	+	123,651.91
Less: Accumulated Depreciation-Information and Communication To	676.50	90,640.36
Net Book Value of Information and Communication Technology Eq	(676.50)	33,011.55
M. de 37-14 for	3	1,106,419.16
Motor Vehicles	1,606.97	1,007,456.55
Less: Accumulated Impairment Losses-Motor Vehicles	(1,606.97)	98,962.61
Net Book Value of Motor Vehicles	(1,000.97)	90,902.01
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	92,110.74
Net Book Value of Furnitures and Fixtures	(655.84)	27,977.69
44.F		
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	+	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	200,688.09	9,276,962.57
Investments	24.000.00	904 151 51
Sinking Fund	34,000.00	894,151.51
Tuta audhla Acastá		
Intangible Assets	_	45,000.00
Computer Software Websites	14,250.00	47,600.00
TOTAL INTANGIBLE ASSETS	14,250.00	92,600.00
TOTAL INTERCORDE TRANSPORT		
Total Non-Current Assets	248,938.09	10,263,714.08
TOTAL ASSETS	503,757.08	23,357,218.82
	,	
LIABILITIES		
Current Liabilities		
Current Liabutues		
Financial Liabilities		
Accounts Payable		44,750.00
Due to Officers And Employees	*	8,850.04
Loans Payable-Domestic	(62,295.00)	565,579.00
TOTAL FINANCIAL LIABILITIES	(62,295.00)	619,179.04
_		The second secon
		4)
Inter-Agency Payables		a)
Inter-Agency Payables Due to BIR	(2,318.43)	79,297.83
	(2,318.43) (833.10)	103,534.32
Due to BIR		

Due to PHILHEALTH	151.70	8,774.02
Due to NGAS	4	106,976.70
Due to Government Corporations	(400.00)	48,617.48
TOTAL INTER-AGENCY PAYABLES	(3,399.83)	350,150.73
Other Payables		** ***
Other Payables	-	(1,019.99)
Total Current Liabilities	(65,694.83)	968,309.78
	4	
Financial Liabilities	with the same of t	
Accounts Payables	by and	
Due to Officers and Employees	7	(21 (250 20
Loans Payable-Domestic	-	6,315,350.29
TOTAL FINANCIAL LIABILITIES		6,315,350.29
man and the second seco	-	
Trust Liabilities		3,000.00
Bail Bonds Payable		2,000,000
Deferred Credits/Unearned Income	2,370.68	105,392.84
Total Non-Current Liabilities	2,370.68	6,423,743.13
TOTAL LIABILITIES	(63,324.15)	7,392,052.91
EQUITY		
Government Equity		461,839.00
Contributed Capital	£	159,666.32
Retained Earnings/(Deficit)	567,081.23	15,343,660.59
TOTAL EQUITY	567,081.23	15,965,165.91
TOTALLEGOTT	7.7.1	
TOTAL LIABILITIES & EQUITY	503,757.08	23,357,218.82

Adene Mae B. Balatayo

Corporate Accounts Analyst-Designate

Reviewed by:

Jane Beth B. Besueña

General Manager



B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of February 28, 2019

	This Month	Year to Date
Cash flow from operating activites		Market Co.
Cash inflows:		
Service income	86,415.70	140,038.60
Business income	1,123,513.19	2,432,939.47
Permits and licenses	1.	
Receipts of Interests from Deposit		*
Other income		-
Receivables	_	
Other receipts	1,500.00	27,279.71
Total cash inflows	1,211,428.89	2,600,257.78
Total dadii ii ii offi		
Cash outflows		
Personal services	225,785.24	433,730.91
Maintenance and other operating expenses	187,867.07	391,765.60
Interest expense	191,991,91	
Purchase of inventories	33,030.36	298,503.58
Prepayments, deposits and deferred charges	00,000.00	200,000.00
Other assets		40
Payables		
Other disbursements	174,441.04	425,235.67
Total cash outflows	621,123.71	1,549,235.76
-	590,305.18	1,051,022.02
Net cash from operating activities	330,303.10	1,001,022.02
Control of the contro		
Cash flow from investing activities		-
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment	4	
Interest and dividends		
Total cash inflows	-	
Cash outflows:	24 000 00	72 000 00
Investments	34,000.00	72,000.00 19,053.36
Purchase/Acquisition of property, plant and equipment	*	19,055.56
Grant of loans	24 000 00	04.052.26
Total cash outflows	34,000.00	91,053.36
Net cash from investing activities	(34,000.00)	(91,053.36)
Cash flow from financing activites	,	
Cash inflows:		
Acquisition of loan		*
Total cash inflows		

Cash outflows:		*
Loan amortization	62,295.00	124,173.00
Retirement/Redemption of debt securities		-
Financial expenses	47,230.00	94,877.00
Net cash from financing activities	(109,525.00)	(219,050.00)
Net increase in cash and cash equivalents	446,780.18	740,918.66
Cash and cash equivalents at beginning of period	9,994,426.89	9,700,288.41
Cash and cash equivalents at end of period	10,441,207.07	10,441,207.07
	with the	
Breakdown of Cash & Cash Equivalents:	1	
Cash Collecting Officers		35,908.71
Petty Cash Fund		10,000.00
Payroll Fund		2,520.01

Cash in Bank-LCCA

Cash in Bank-LCSA

Prepared by:

**Life La fait

Ariene Mae B. Balatayo

Corporate Accounts Analyst-Designate

Reviewed by:

Jane Betir B. Besueña Mis General Manager

825,564.12

9,567,214.23

10,441,207.07



Statement of Comprehensive Income As of March 31, 2019

	This Month	Year to Date
REVENUE		** .
Service And Business Income		
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
Total Service and Business Income	1,220,586.73	3,811,849.49
Other Non-Operating Income		
Total Revenue	1,220,586.73	3,811,849.49
EXPENSES		
Personal Expenses		
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	-	4
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		
Total Personnel Expenses	465,209.48	1,251,913.78
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

Total Comprehensive Income	336,923.28	1,373,371.46
	226 022 20	1 282 281 47
Total Expenses	883,663.45	2,438,478.03
Total Depreciation	46,983.77	157,994.42
Impairment Loss-Loans And Receivables	1,195.21	24,582.04
Depreciation-Furniture, Fixtures And Books	655.84	1,967.52
Depreciation-Transportation Equipment	1,606.97	4,820.91
Depreciation-Machinery And Equipment	26,880.98	76,689.64
Depreciation-Buildings And Other Structures	3,687.46	11,062.38
Depreciation-Infrastructure Assets	12,957.31	38,871.93
Non-Cash Expenses		
Interest Expenses	46,812.00	141,689.00
Financial Expenses		
	·	
Total Maintenance And Other Operating Exp.	324,658.20	886,880.83
Other Maintenance And Operating Expenses	43,071.80	120,160.65
Donations		500.00
Subscription Expenses	_	1,020.00
Membership Dues And Contributions To Organizations	-	-
Rent/Lease Expenses	1,200.00	2,350.00
Transportation And Delivery Expenses	1,200.00	2,350.00
Representation Expenses	14,227.00	18,239.50
Printing And Publication Expenses	-	_
Advertising, Promotional And Marketing Expenses	2,204,43	0,126.42
Insurance Expenses	2,364.49	6,122.49
Fidelity Bond Premiums	3,330.74	70,909.00
Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses	3,336.74	76,909.00
Repairs & Maintenance-Transportation Equipment	5,785.00	14,057.00
Repairs & Maintenance-Machinery And Equipment	1,050.00	2,000.00
Repairs & Maintenance-Buildings And Other Structures		2 000 00
Repairs & Maintenance-Infrastructure Assets	weeks .	760.00
Other General Services	*	, ,
Other Professional Services	-	. The second
Auditing Services	-	** , *
Legal Services	*	150.00
Extraordinary And Miscellaneous Expenses	295.00	910.00
Survey Expenses	- 8	*
Awards/Rewards Expenses	-	*
Telephone Expenses	4,317.87	13,510.79
Postage And Courier Services	805.00	1,470.00
Electricity Expenses	103,713.40	289,439.61

Prepared by:

Arfene Mae B. Bafatayo Corporate Account Analyst-Designate

Reviewed by:

kieneral Manager



Detailed Statement of Financial Position As of March 31, 2019

	This Month *	Year to Date
ASSETS		
Current Assets		
0-1-10-17-14	,	a
Cash and Cash Equivalents		137 × 100
Cash-Collecting Officers	(13,286.87)	22,621.84
Petty Cash	46-3	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
TOTAL CASH AND CASH EQUIVALENTS	132,100.25	10,570,787.31
Receivables		
Accounts Receivable	1,195.21	4,874,103.82
Receivables-Disallowances/Charges	(5,500.00)	1,225,237.61
Other Receivables	*	397,614.16
TOTAL RECEIVABLE	(4,304.79)	6,496,955.59
Less: Allowance For Impairment-Accounts Receivable	1,195.21	4,874,103.82
NET RECEIVABLES	(5,500.00)	1,622,851.77
=		
Inventories		
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
TOTAL INVENTORIES	157,621.30	1,130,966.97
_		
Other Assets		
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
TOTAL OTHER ASSETS	2,801.00	55,921.24
Total Current Assets	287,022.55	13,380,527.29
Non-Current Assets		
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)		8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,239,089.80
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
-	3-3-9-1-1-2)	0.0,000,01

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,157,083.03
Net Book Value of Machinery	(23,516.30)	1,799,683.41
0.00		
Office Equipment	-*	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	121,685.76
Net Book Value of Office Equipment	(2,688.18)	16,878.60
Information and Communication Tashualage Facility	- 0	100 221 04
Information and Communication Technology Equipment Less: Accumulated Depreciation-Information and Communication Technology	676.50	123,651.91
Net Book Value of Information and Communication Technology Eq.	(676.50)	91,316.86
The Book value of information and Communication (Completely Eq.	(070.30)	32,335.05
Motor Vehicles	1 - 25	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,009,063.52
Net Book Value of Motor Vehicles	(1,606.97)	97,355.64
- Address	(1,000.77)	27,333.04
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	92,766.58
Net Book Value of Furnitures and Fixtures	(655.84)	27,321.85
Other Property, Plant And Equipment	-	
Construction In Progress-Infrastructure Assets	9,000.00	51,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(36,788.56)	9,240,174.01
	STATISTICS OF THE PARTY OF THE	
Investments		
Sinking Fund	32,172.14	926,323.65
Intangible Assets		
Computer Software	-	45,000.00
Websites	der	47,600.00
TOTAL INTANGIBLE ASSETS	* 1	92,600.00
Total Non-Current Assets	(4,616.42)	10,259,097.66
	(4,010.42)	10,239,097.00
TOTAL ASSETS	282,406.13	23,639,624.95
LIABILITIES	*	
Current Liabilities		
Financial Liabilities		
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
TOTAL FINANCIAL LIABILITIES	(61,413.00)	557,766.04
•	-	,
Inter-Agency Payables		
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
TOTAL INTER-AGENCY PAYABLES	3,301.39	353,452.12
	8	
Other Payables		
Other Payables	-	(1,019.99)
	· · · · · · · · · · · · · · · · · · ·	ж
Total Current Liabilities	(58,111.61)	910,198.17
Financial Liabilities	who is	
Accounts Payables	1 - 42	
Due to Officers and Employees		
Loans Payable-Domestic	-	6,315,350.29
TOTAL FINANCIAL LIABILITIES	-	6,315,350.29
Trust Liabilities	,	
Bail Bonds Payable		3,000.00
1811 a		3,000.00
Deferred Credits/Unearned Income	2,394.46	107,787.30
Total Non-Current Liabilities	2,394.46	6,426,137.59
TOTAL LIABILITIES	(55,717.15)	7,336,335.76
EQUITY		
Government Equity		461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	338,123.28	15,681,783.87
TOTAL EQUITY	338,123.28	16,303,289.19
TOTAL LIABILITIES & EQUITY	282,406.13	23,639,624.95
	4	

Prepared by;

Ahnala faito 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
Cash flow from operating activities		
Cash inflows;		
Service income	69,640.50	209,679.10
Business income	1,150,108.58	3,583,048.05
Permits and licenses	1	
Receipts of Interests from Deposit	2,036.90	2,036.90
Other income		*
Receivables		
Other receipts	3,760.00	31,039.71
Total cash inflows	1,225,545.98	3,825,803.76
Although the second of the sec		
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	v	-
Other disbursements	169,542.67	594,778.34
Total cash outflows	942,748.59	2,491,984.35
Net cash from operating activities	282,797.39	1,333,819.41
Cash flow from investing activities		-
Cash inflows:		*
Sale of property, plant and equipment		
Sale of investments		*
Proceeds from matured investment		*
Interest and dividends		*
Total cash inflows		*
Total obstrations	*	+
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		
Total cash outflows	41,172.14	132,225.50
Net cash from investing activities	(41,172.14)	(132,225.50)
Cook flow from flooreding and dis-		
Cash flow from financing activites Cash inflows:		*
Acquisition of loan Total cash inflows		and the first of the same of t
Total Cash Intows	*	

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

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
****	10,573,307.32

Prepared by:

Abala fay:

Ariene Mae B. Baratayo

Corporate Accounts Analyst-Designate



Statement of Comprehensive Income As of April 30, 2019

Rent/Lease Income Rent/Lease Income Waterworks System Fees 1,283,382.69 4,774,392.66 Interest Income 43,771.58 152,895.10 Other Business Income 43,771.58 152,895.10 Other Business Income 66,809.70 276,488.80 Total Service and Business Income 1,393,963.97 5,205,813.46 Other Non-Operating Income 1,393,963.97 5,205,813.46 Other Non-Operating Income 1,393,963.97 5,205,813.46 Total Revenue 1,393,963.97 5,205,813.46 Other Non-Operating Income 1,393,963.97 5,205,813.46 Salaries and Wages-Regular 185,243.00 740,972.00 Salaries and Wages-Regular 185,243.00 321,720.00 Salaries And Wages-Casual/Contractual 80,430.00 321,720.00 Personnel Economic Relief Allowance (PERA) 28,000.00 112,000.00 Personnel Economic Relief Allowance (PERA) 5,000.00 20,000.00 Transportation Allowance (RA) 5,000.00 20,000.00 Transportation Allowance (TA) 5,000.00 20,000.00 Other Monoraria 19,765.00 73,830.00 Overtime And Night Pay 243.75 17,823.53 Year End Bonus 243		This Month	Year to Date
Rent/Lease Income J.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 Total Service and Business Income 1,393,963.97 5,205,813.46 EXPENSES Personal Expenses Salaries and Wages-Regular 185,243.00 740,972.00 Salaries and Wages-Casual/Contractual 80,430.00 321,720.00 Personale Expenses 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 3,600.00 14,400.00 Retirement And	REVENUE		** ,
Naterworks System Fees 1,283,382.69 4,774,392.66 Interest Income 2,2036.90 1,2	Service And Business Income		
Interest Income	Rent/Lease Income	with 15	1 (4)
Fines and Penalties-Business Income 43,771.58 152,895.10 Other Business Income 66,809.70 276,488.80 Total Service and Business Income 1,393,963.97 5,205,813.46 Other Non-Operating Income Total Revenue 1,393,963.97 5,205,813.46 EXPENSES Personal Expenses 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 Representation 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 - 1,400.00 Retirement And Life Insurance Premiums 31,880.76 126,665.04 Pag-Ibig Contributions 3,194.17 12,776	Waterworks System Fees	1,283,382.69	, ,
Other Business Income 66,809.70 276,488.80 Total Service and Business Income 1,393,963.97 5,205,813.46 Other Non-Operating Income 1,393,963.97 5,205,813.46 EXPENSES Fersonal Expenses 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 Representation Allowance (TA) 5,000.00 20,000.00 Clothing/Uniform Allowance 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 Insura	According to the control of the cont		
Total Revenue 1,393,963.97 5,205,813.46 EXPENSES Personal Expenses Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) 185,243.00 740,972.00 Personal Expenses 28,000.00 112,000.00 Representation Allowance (RA) 5,000.00 120,000.00 Representation 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 5,000.00 Philhealth Contributions 1,286.00 5,144.00 Terminal Leave Benefits 66,445.93 128,471.14 Other Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local			
Other Non-Operating Income Total Revenue 1,393,963.97 5,205,813.46 EXPENSES Personal Expenses 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 Representation Allowance (TA) 5,000.00 20,000.00 Clothing/Uniform Allowance - 84,000.00 Clothing/Uniform Allowance - 84,000.00 Covertime 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 3,194.17 12,776.68 Employees Compensation Insurance Premiums 1,286.00 <			
Total Revenue 1,393,963.97 5,205,813.46	Total Service and Business Income	1,393,963.97	5,205,813.46
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 Cash Gift -	Other Non-Operating Income		
Personal Expenses	Total Revenue	1,393,963.97	5,205,813.46
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 Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59	EXPENSES		*
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 2,714.00 13,957.00 Traveling Expenses 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00	Personal Expenses		
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 2,714.00 13,957.00 Traveling Expenses 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00	Salaries and Wages-Regular	185.243.00	740.972.00
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 - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 A			
Representation Allowance (RA)	-		
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 - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses - - Office Supplies Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses			
Clothing/Uniform Allowance			
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 Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18			84,000.00
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 - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Medical, Dental And Laboratory Supplies Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18		19,765.00	73,830.00
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 - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Medical, Dental And Laboratory Supplies Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18	Overtime And Night Pay	243.75	17,823.53
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 431,488.61 1,683,402.39 Traveling Expenses 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18		-	~
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 - - Traveling Expenses 431,488.61 1,683,402.39 Traveling Expenses 2,714.00 13,957.00 Training 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	Cash Gift		-
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 - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18	Other Bonuses And Allowances	3,600.00	14,400.00
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 431,488.61 1,683,402.39 Traveling Expenses 2,714.00 13,957.00 Training Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18	Retirement And Life Insurance Premiums	31,880.76	126,665.04
Employees Compensation Insurance Premiums 1,286.00 5,144.00 Terminal Leave Benefits 66,445.93 128,471.14 Other Personnel Benefits - - Total Personnel Expenses 431,488.61 1,683,402.39 Traveling Expenses-Local 2,714.00 13,957.00 Training Expenses - - Office Supplies Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18	Pag-Ibig Contributions	1,400.00	5,600.00
Terminal Leave Benefits 66,445.93 128,471.14 Other Personnel Benefits 431,488.61 1,683,402.39 Traveling Expenses - Local Training Expenses 2,714.00 13,957.00 Training 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	Philhealth Contributions	,	Ť
Other Personnel Benefits Total Personnel Expenses 431,488.61 1,683,402.39 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	Employees Compensation Insurance Premiums		
Total Personnel Expenses 431,488.61 1,683,402.39 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		66,445.93	128,471.14
Traveling Expenses-Local 2,714.00 13,957.00 Training 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		*	
Training Expenses Office Supplies Expenses Accountable Forms Expenses Medical, Dental And Laboratory Supplies Expenses Fuel, Oil And Lubricants Expenses 5,027.32 59,193.25 1,800.00 6,600.00	Total Personnel Expenses	431,488.61	1,683,402.39
Office Supplies Expenses 13,867.25 59,193.25 Accountable Forms Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18		2,714.00	13,957.00
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		12 867 25	50 103 25
Medical, Dental And Laboratory Supplies Expenses 1,800.00 6,600.00 Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18		13,007.23	37,173.63
Fuel, Oil And Lubricants Expenses 5,027.32 43,118.18		1 800 00	6,600,00
	* **		
	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	- a	-
Extraordinary And Miscellaneous Expenses	14,326.15	15,236.15
Legal Services	*	150.00
Auditing Services	-	
Other Professional Services	-	-
Other General Services		1 mg m
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	461	
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
Total Maintenance And Other Operating Exp.	411,453.42	1,298,334.25
Financial Expenses		
Interest Expenses	46,390.00	188,079.00
inetest Expenses	10,000	
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	51,829.24
Depreciation-Infrastructure Assets Depreciation-Buildings And Other Structures	3,687.46	14,749.84
Depreciation-Buildings And Other Studeness Depreciation-Machinery And Equipment	26,880.98	103,570.62
Depreciation-Transportation Equipment	1,606.97	6,427.88
Depreciation-Transportation Equipment Depreciation-Furniture, Fixtures And Books	655.84	2,623.36
Impairment Loss-Loans And Receivables	17,710.76	42,292.80
Total Depreciation	63,499.32	221,493.74
Total Depreciation	05,477.52	221,475174
Total Expenses	952,831.35	3,391,309.38
Total Comprehensive Income	441,132.62	1,814,504.08

Prepared by:

Arlene Mae B. Balarayo Corporate Account Analyst-Designate

Reviewed by:

Jane Beth B. Besueña General Manager



Detailed Statement of Financial Position As of April 30, 2019

	This Month *	Year to Date
ASSETS		
Current Assets		
	7 ,	
Cash and Cash Equivalents		.00
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
TOTAL CASH AND CASH EQUIVALENTS	442,785.31	11,013,572.62
Receivables		
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
TOTAL RECEIVABLE	(43,940.93)	6,453,014.66
Less: Allowance For Impairment-Accounts Receivable	17,710.76	4,891,814.58
NET RECEIVABLES	(61,651.69)	1,561,200.08
Turner Annalan		
Inventories	(11,000,00)	2,450.00
Office Supplies Inventory	(11,000.00)	
Accountable Forms, Plates And Stickers Inventory	(52 619 61)	55,994.40
Other Supplies And Materials Inventory	(52,618.61)	1,008,903.96
TOTAL INVENTORIES	(63,618.61)	1,067,348.36
Other Assets		
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
TOTAL OTHER ASSETS	7,740.00	63,661.24

Total Current Assets	325,255.01	13,705,782.30
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,252,047.11
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,178,098.53
and the second s	1	
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	(23,516.30)	1,776,167.11
Office Equipment	- 8	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	124,373.94
Net Book Value of Office Equipment	(2,688.18)	14,190.42
	**	100 501 01
Information and Communication Technology Equipment	676.50	123,651.91
Less: Accumulated Depreciation-Information and Communication T-	676.50 (676.50)	91,993.36
Net Book Value of Information and Communication Technology Eq.	(070.50)	31,036.33
Motor Vehicles	1000	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,010,670.49
Net Book Value of Motor Vehicles	(1,606.97)	95,748.67
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	93,422.42
Net Book Value of Furnitures and Fixtures	(655.84)	26,666.01
7 4 2 mg		
Other Property, Plant And Equipment	-	
Construction In Progress-Infrastructure Assets	3,000.00	54,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(42,788.56)	9,197,385.45
*		
Investments Sinking Found	37,000.00	963,323.65
Sinking Fund	37,000.00	903,323.03
Intangible Assets		
Computer Software	_	45,000.00
Websites	-	47,600.00
TOTAL INTANGIBLE ASSETS	- /	92,600.00
		7
Total Non-Current Assets	(5,788.56)	10,253,309.10
_	ч.	
TOTAL ASSETS	319,466.45	23,959,091.40
LIABILITIES		
Current 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
TOTAL FINANCIAL LIABILITIES	(63,135.03)	494,631.01
*		9
Inter-Agency Payables		
Due to BIR	(10,663.48)	75,116.10
Due to GSIS	(1.224.67)	96,784.79
	(1,334.67)	70,704.79
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
TOTAL INTER-AGENCY PAYABLES	(11,999.58)	341,452.54
Other Beachles	*	
Other Payables		(1.010.00)
Other Payables	_	(1,019.99)
Total Current Liabilities	(75,134.61)	835,063.56
Financial Liabilities		
Accounts Payables	while "	
Due to Officers and Employees	3000	
Loans Payable-Domestic		6,315,350.29
TOTAL FINANCIAL LIABILITIES		6,315,350.29
TO THE THIRD STATE STATE STATE OF		Ojo Tejo e Ola y
Trust Liabilities		
Bail Bonds Payable	_	3,000.00
Deferred Credits/Unearned Income	3,420.13	111,207.43
Total Non-Current Liabilities	3,420.13	6,429,557.72
TOTAL LIABILITIES	(71,714.48)	7,264,621.28
EQUITY		
EQUIT		
Government Equity		461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	391,180.93	16,072,964.80
TOTAL EQUITY	391,180.93	16,694,470.12
TOTAL LIABILITIES & EQUITY	319,466.45	23,959,091.40

Prepared by:

Ariene Mae B. Balatayo Corporate Accounts Analyst-Designate

Reviewed by:

Jame 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
Cash flow from operating activites		
Cash inflows:		
Service income	66,809.70	276,488.80
Business income	1,312,863.64	4,895,911.69
Permits and licenses	1	
Receipts of Interests from Deposit		2,036.90
Other income		-
Receivables		
Other receipts	8,700.00	39,739.71
Total cash inflows	1,388,373.34	5,214,177.10
1901 3		
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
Total cash outflows	796,063.03	3,288,047.38
Net cash from operating activities	592,310.31	1,926,129.72
Cook flaw from investing activities		*
Cash flow from investing activities Cash inflows:		
Sale of property, plant and equipment		
Sale of property, plant and equipment		-
Proceeds from matured investment		*
Interest and dividends		*
Total cash inflows	-	
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		
Total cash outflows	40,000.00	172,225.50
Net cash from investing activities	(40,000.00)	(172,225.50)
Cach flow from financian activities		
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		*
Total cash inflows	¥	44

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

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	10,060,435.31
·# · #	11,016,092.63

Prepared by:

Africa Aug.)

Africa B. Balgitayo

Corporate Accounts Analyst-Designate

Reviewed by:

Jane Beth B. Besueña
General Manager



Statement of Comprehensive Income As of May 31, 2019

	This Month	Year to Date
REVENUE		* .
Service And Business Income		- 177 \$ K
Rent/Lease Income		
Waterworks System Fees	1,339,001.24	6,113,393.90
Interest Income	1 t t 1	2,036.90
Fines and Penalties-Business Income	44,947.62	197,842.72
Other Business Income	90,114.80	366,603.60
Total Service and Business Income	1,474,063.66	6,679,877.12
Other Non-Operating Income		
Total Revenue	1,474,063.66	6,679,877.12
EXPENSES		
Personal Expenses		
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	+	4
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		+
Total Personnel Expenses	637,652.83	2,321,055.22
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

Postage And Courier Services Telephone Expenses Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets	12,497.08 330.00 4,501.34 80.00	2,060.00 22,465.00 15,316.15 150.00
Telephone Expenses Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	4,501.34 80.00	22,465.00 15,316.15 150.00
Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	80.00	15,316.15 150.00
Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	150.00
Extraordinary And Miscellaneous Expenses Legal Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	150.00
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 Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	150.00
Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	
Other Professional Services Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	760.00
Other General Services Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	760.00
Repairs & Maintenance-Infrastructure Assets Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	760.00
Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,943.00	100100
Repairs & Maintenance-Machinery And Equipment Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations		240.00
Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations		17,653.00
Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations		15,071.06
Taxes, Duties And Licenses Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	420.00	12,071.00
Fidelity Bond Premiums Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	•	148,616.55
Insurance Expenses Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	-	140,010.55
Advertising, Promotional And Marketing Expenses Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations		10,560.40
Printing And Publication Expenses Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	4,506.00	4,506.00
Representation Expenses Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	4,300.00	4,300.00
Transportation And Delivery Expenses Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	•	10.005.50
Rent/Lease Expenses Membership Dues And Contributions To Organizations Subscription Expenses Donations	2 500 00	19,095.50
Membership Dues And Contributions To Organizations Subscription Expenses Donations	3,500.00	7,350.00
Subscription Expenses Donations	*	-
Donations	-	1.020.00
	*	1,020.00
Other Maintenance And Operating Expenses	41 207 50	10,500.00
	41,295.50	201,700.05
Total Maintenance And Other Operating Exp.	31,039.88	1,629,374.13
Financial Expenses		
Interest Expenses	45,965.00	234,044.00
Non-Cash Expenses		
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	055.04	42,292.80
Total Depreciation	A STATE OF THE STA	267,282.30
Total Depreciation	45,788,56	
Total Expenses 1,6	45,788.56	4,451,755.65
Total Comprehensive Income	45,788.56	

Prepared by:

Arlene Mae B. Belatayo
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
ASSETS		
Current Assets		
		Transfer of the second
Cash and Cash Equivalents		. ***
Cash-Collecting Officers	(58,599.48)	28,835.33
Petty Cash	a white a second	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
TOTAL CASH AND CASH EQUIVALENTS	513,790.11	11,527,362.73
Receivables	(20 252.24)	4 920 206 94
Accounts Receivable	(52,517.74)	4,839,296.84
Receivables-Disallowances/Charges	(5,000.00)	1,239,537.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(57,517.74)	6,395,496.92
Less: Allowance For Impairment-Accounts Receivable	(55.515.54)	4,891,814.58
NET RECEIVABLES	(57,517.74)	1,503,682.34
Inventories	(2.450.00)	
Office Supplies Inventory	(2,450.00)	55,994.40
Accountable Forms, Plates And Stickers Inventory	263,163.49	1,272,067.45
Other Supplies And Materials Inventory	260,713.49	1,328,061.85
TOTAL INVENTORIES	200,713.47	1,520,001.05
Other Assets		
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
TOTAL OTHER ASSETS	(1,131.00)	62,530.24
Total Current Assets	715,854.86	14,421,637.16
Non-Current Assets		
December Land and Faminment		
Property, Land and Equipment Land		125,908.95
	-	8,430,145.64
Plant-Utility Plant In Service (UPIS) 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
Net Book value of Flant-Othiny Flant in Service (OFIS)	(12,737.31)	0,100,171.62
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	(23,516.30)	1,752,650.81
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	127,062.12
Net Book Value of Office Equipment	(2,688.18)	11,502.24
		100 661 01
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.	(676.50)	30,982.03
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	(1,606.97)	94,141.70
iver book value of Motor Vellicles	(1,000.27)	24,141.70
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	94,078.26
Net Book Value of Furnitures and Fixtures	(655.84)	26,010.17
447		
Other Property, Plant And Equipment	-	
Construction In Progress-Infrastructure Assets	-	54,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(45,788.56)	9,151,596.89
Investments		
Sinking Fund	÷	963,323.65
Sinking Fund	*	963,323.65
Sinking Fund Intangible Assets	*	
Sinking Fund Intangible Assets Computer Software	-	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	-	45,000.00 47,600.00
Sinking Fund Intangible Assets Computer Software	-	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	(45,788.56)	45,000.00 47,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS	(45,788.56)	45,000.00 47,600.00 92,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS	(45,788.56) 670,066.30	45,000.00 47,600.00 92,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS		45,000.00 47,600.00 92,600.00 10,207,520.54
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets		45,000.00 47,600.00 92,600.00 10,207,520.54
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES		45,000.00 47,600.00 92,600.00 10,207,520.54
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS		45,000.00 47,600.00 92,600.00 10,207,520.54
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities		45,000.00 47,600.00 92,600.00 10,207,520.54
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	670,066.30	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable		45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	315,062.50	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	670,066.30	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	315,062.50 (63,560.00)	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01 376,171.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	315,062.50 (63,560.00)	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01 376,171.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	315,062.50 (63,560.00)	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01 376,171.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	315,062.50 (63,560.00) 251,502.50	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01 376,171.00 746,133.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	315,062.50 (63,560.00) 251,502.50	45,000.00 47,600.00 92,600.00 10,207,520.54 24,629,157.70 359,812.50 10,150.01 376,171.00 746,133.51 74,805.02

	10.00	W 640 45
Due to PHILHEALTH	(0.08)	8,610.47
Due to NGAS	-	106,976.70
Due to Government Corporations	7,000.00	55,617.48
TOTAL INTER-AGENCY PAYABLES	7,441.21	348,893.75
	#	
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	258,943.71	1,094,007.27
Financial Liabilities		
Accounts Payables	want .	
Due to Officers and Employees	1 . 10	
Loans Payable-Domestic	-	6,315,350.29
TOTAL FINANCIAL LIABILITIES	:=	6,315,350.29
101/10 I I I I I I I I I I I I I I I I I I I		
Trust Liabilities	v	
Bail Bonds Payable		3,000.00
Date Dollag & ayabb		
Deferred Credits/Unearned Income	(2,494.80)	108,712.63
	(2.404.00)	6 427 062 02
Total Non-Current Liabilities	(2,494.80)	6,427,062.92
TOTAL LIABILITIES	256,448.91	7,521,070.19
EQUITY		
Government Equity		461,839.00
Contributed Capital		159,666.32
Retained Earnings/(Deficit)	413,617.39	16,486,582.19
TOTAL EQUITY	413,617.39	17,108,087.51
* A * CON NO. A *		
TOTAL LIABILITIES & EQUITY	670,066.30	24,629,157.70
TATISTICALIST THE ASSAULT	7.77.77.7	

Prepared by

Aflene Mae B. Balatayo Corporate Accounts Analyst-Designate

general Manager

MWD

MANAPLA WATER DISTRICT

B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of May 31, 2019

	This Month	Year to Date
_		- V
Cash flow from operating activites		1.00 mg / 1.00 mg
Cash inflows:		
Service income	90,114.80	366,603.60
Business income	1,433,971.80	6,329,883.49
Permits and licenses	3 - 4	*
Receipts of Interests from Deposit		2,036.90
Other income		~
Receivables	-	
Other receipts	29,421.00	69,160.71
Total cash inflows	1,553,507.60	6,767,684.70
April 2		
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	923,892.49	4,211,939.87
Net cash from operating activities	629,615.11	2,555,744.83
		-
Cash flow from investing activities		*
Cash inflows:		*
Sale of property, plant and equipment		-
Sale of investments		*
Proceeds from matured investment		•
Interest and dividends		*
Total cash inflows	•	
Cash outflows:		
Investments	*	141,172.14
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		+
Total cash outflows	-	172,225.50
Net cash from investing activities		(172,225.50)
Net cash from investing activities		(112,220.00)
Cash flow from financing activites		-
water the transfer and the second sec		_
Cash inflows:		-

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

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		10,666,242.39
	M · ·	11,536,182.74

Afriene Mae B. Balatayo Corporate Accounts Analyst-Designate



Statement of Comprehensive Income As of June 30, 2019

	This Month	Year to Date
REVENUE		·
Service And Business Income		
Point/Lotes Income		
Rent/Lease Income	1 402 315 60	7 515 900 50
Waterworks System Fees Interest Income	1,402,415.69 2,285.88	7,515,809.59
Fines and Penalties-Business Income		4,322.78
	39,140.42	236,983.14
Other Business Income	64,996.60	431,600.20
Total Service and Business Income	1,508,838.59	8,188,715.71
Other Non-Operating Income		
Total Revenue	1,508,838.59	8,188,715.71
EXPENSES		•
Personal Expenses		
•		
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	10.711.06	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	2 (00 00	207 277 00
Other Bonuses And Allowances	3,600.00	287,273.00
Retirement And Life Insurance Premiums	31,880.76	190,426.56
Pag-Ibig Contributions Philhealth Contributions	1,400.00 3,194.17	8,400.00 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	14,101.07	1473,741.40
Total Personnel Expenses	379,101.34	2,700,156.56
Total refsolute Expenses	575,101.54	2,700,130.30
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	week to be	240.00
Repairs & Maintenance-Machinery And Equipment	3 4	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
Total Maintenance And Other Operating Exp.	239,346.39	1,868,720.52
Financial Expenses		
Interest Expenses	45,464.00	279,508.00
meren adjenses	45,404.00	277,500.00
Non-Cash Expenses		
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
Total Depreciation	45,788.56	313,070.86
Total Expenses	709,700.29	5,161,455.94
Total Comprehensive Income	799,138.30	3,027,259.77
m		

Ariene Mae B. Balatayo Corporate Account Analyst-Designate

Reviewed by:



Detailed Statement of Financial Position As of June 30, 2019

	This Month *	Year to Date
ASSETS		
Current Assets		
	**	
Cash and Cash Equivalents		State of the second
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
TOTAL CASH AND CASH EQUIVALENTS	658,801.32	12,186,164.05
Receivables		
Accounts Receivable	36,243.16	4,875,540.00
Receivables-Disallowances/Charges	(10,200.00)	1,229,337.61
Other Receivables	(10,200,00)	316,662.47
TOTAL RECEIVABLE	26,043.16	6,421,540.08
Less: Allowance For Impairment-Accounts Receivable	20,010.10	4,891,814.58
NET RECEIVABLES	26,043.16	1,529,725.50
=		
Inventories		
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
TOTAL INVENTORIES	82,916.53	1,410,978.38
04 4		
Other Assets	(6,300.00)	2,520.01
Advances For Payroll	17,406.00	27,176.44
Advances To Officers And Employees	17,400.00	16,000.00
Guaranty Deposits Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	11,106.00	73,636.24
101111 011101110110		
Total Current Assets	778,867.01	15,200,504.17
Non-Current Assets		
Property Land and Favinment		
Property, Land and Equipment	_	125,908.95
Land Plant Hillita Plant In Comica (URIS)		8,430,145.64
Plant-Utility Plant In Service (UPIS) 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
Net book value of Plant-Othity Plant in Service (OPIS)	(129731,31)	0,102,100.01
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
and the state of t		

Machinery	~	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,227,631.93
Net Book Value of Machinery	(23,516.30)	1,729,134.51
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	129,750.30
Net Book Value of Office Equipment	(2,688.18)	8,814.06
The state of the s	7.4	100 661 01
Information and Communication Technology Equipment	676.50	123,651.91
Less: Accumulated Depreciation-Information and Communication To	676.50 (676.50)	93,346.36
Net Book Value of Information and Communication Technology Eq.	(070.30)	30,303,33
Motor Vehicles	1	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,013,884.43
Net Book Value of Motor Vehicles	(1,606.97)	92,534.73
THE STATE OF PERSON PRINCES	(1,000.7)	2400000
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	94,734.10
Net Book Value of Furnitures and Fixtures	(655.84)	25,354.33
x 4 ₹*		
Other Property, Plant And Equipment	*	` -
Construction In Progress-Infrastructure Assets	•	54,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	(45,788.56)	9,105,808.33
* 1		
Investments Sinking Fond	84,195.37	1,047,519.02
Sinking Fund	04,173,37	1,047,319.02
Intensible Assets		
Intangible Assets Computer Software		45,000,00
Computer Software		45,000.00 47,600.00
	*	47,600.00
Computer Software Websites	-	
Computer Software Websites	38,406.81	47,600.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	38,406.81	47,600.00 92,600.00 10,245,927.35
Computer Software Websites TOTAL INTANGIBLE ASSETS		47,600.00 92,600.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	38,406.81	47,600.00 92,600.00 10,245,927.35
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	38,406.81	47,600.00 92,600.00 10,245,927.35
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	38,406.81	47,600.00 92,600.00 10,245,927.35
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities	38,406.81	47,600.00 92,600.00 10,245,927.35
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	38,406.81 817,273.82	47,600.00 92,600.00 10,245,927.35 25,446,431.52
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	38,406.81	47,600.00 92,600.00 10,245,927.35 25,446,431.52
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees	38,406.81 817,273.82 53,235.00	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	38,406.81 817,273.82 53,235.00 (52,191.00)	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01 323,980.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees	38,406.81 817,273.82 53,235.00	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	38,406.81 817,273.82 53,235.00 (52,191.00)	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01 323,980.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	38,406.81 817,273.82 53,235.00 (52,191.00) 1,044.00	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01 323,980.00 747,177.51
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	38,406.81 817,273.82 53,235.00 (52,191.00) 1,044.00 (3,080.05)	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01 323,980.00 747,177.51
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	38,406.81 817,273.82 53,235.00 (52,191.00) 1,044.00	47,600.00 92,600.00 10,245,927.35 25,446,431.52 413,047.50 10,150.01 323,980.00 747,177.51

Due to PHILHEALTH	(0.08)	8,610.39
Due to NGAS	-	106,976.70
Due to Government Corporations	6,000.00	61,617.48
TOTAL INTER-AGENCY PAYABLES	3,480.36	352,374.11
	8	
Other Payables		
Other Payables		(1,019.99)
	, A.	2
Total Current Liabilities	4,524.36	1,098,531.63
	-	
Financial Liabilities	ujarij.	
Accounts Payables	440.4	
Due to Officers and Employees	31.7	
Loans Payable-Domestic		6,315,350.29
TOTAL FINANCIAL LIABILITIES	-	6,315,350.29
Trust Liabilities	4	
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	8,070.66	116,783.29
Total Non-Current Liabilities	8,070.66	6,435,133.58
TOTAL LIABILITIES	12,595.02	7,533,665.21
EQUITY		
		461 000 00
Government Equity	•	461,839.00
Contributed Capital		159,666.32
Retained Earnings/(Deficit)	804,678.80	17,291,260.99
TOTAL EQUITY	804,678.80	17,912,766.31
TOTAL LIABILITIES & EQUITY	817,273.82	25,446,431.52

Arlene Mae B. Balatayo Corporate Accounts Analyst-Designate Reviewed by:

MWD

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

Detailed Cash Flow Statement As of June 30, 2019

	This Month	Year to Date
Cook flow from according activities		74)
Cash flow from operating activites Cash inflows:		100
Service income	64,996,60	431,600.20
Business income	1,413,383.61	7,743,267.10
	1,410,000.01	7,140,207.10
Permits and licenses	2,285.88	4,322.78
Receipts of Interests from Deposit	2,200.00	4,322.10
Other income		-
Receivables	22 520 05	03.690.76
Other receipts	23,520.05	92,680.76
Total cash inflows	1,504,186.14	8,271,870.84
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	400,01011	*
Purchase of inventories	11,128.11	724,402.87
Prepayments, deposits and deferred charges	11,120.11	121,102.01
Other assets		_
Payables Other disbursements	159,233.83	1,198,655.56
Total cash outflows	669,834.45	4,881,774.32
Net cash from operating activities	834,351.69	3,390,096.52
140t Gasti noni operating activities	001,001.00	-
Cash flow from investing activities		-
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		~
Interest and dividends		
Total cash inflows		+
Cash outflows:		*
Investments	84,195.37	225,367.51
Purchase/Acquisition of property, plant and equipment	*	31,053.36
Grant of loans		~
Total cash outflows	84,195.37	256,420.87
Net cash from investing activities	(84,195.37)	(256,420.87)
Cash flow from financing activites		-
Cash inflows:		*
Acquisition of loan		, +
Total cash inflows	<u> </u>	*

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

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers
Petty Cash Fund
Payroll Fund
Cash in Bank-LCCA
Cash in Bank-LCSA

_	
	50,536.43
	10,000.00
	2,520.01
	1,066,636.06
	11,058,991.56
	12,188,684.06

Prepared by:

Abhala fayo

Arlene Mae B. Bajatayo

Corporate Accounts Analyst-Designate

Reviewed by: Jame Beth B. Besueña General Manager



Statement of Comprehensive Income As of July 31, 2019

		This Month	Year to Date
REVENUE		,	v ,
Service And Business Income			
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
Total Service and Business Income		1,401,312.52	9,590,028.23
Other Non-Operating Income			
Total Revenue	*	1,401,312.52	9,590,028.23
I that Revenue		1,401,312.32	9,390,026.23
EXPENSES			
Personal Expenses			
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 (I	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		-	4
Cash Gift		-	-
Other Bonuses And Allowances		3,600.00	290,873.00
Retirement And Life Insurance Premium	S .	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 Pres	niums	1,286.00	9,002.00
Terminal Leave Benefits		12,225.53	159,967.01
Other Personnel Benefits		-	*
Total Personnel Expenses		382,831,54	3,082,988.10
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	39	*	, «
Medical, Dental And Laboratory Supplie	s 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	4,070.54	21,112.62
Survey Expenses	- 4	
Extraordinary And Miscellaneous Expenses	327.00	15,693.15
Legal Services	327.00	150.00
Auditing Services		150.00
Other Professional Services		·
Other General Services	-	. Tak
Repairs & Maintenance-Infrastructure Assets	-	760.00
Repairs & Maintenance-Buildings And Other Structures	wars .	240.00
Repairs & Maintenance-Buildings And Other Structures Repairs & Maintenance-Machinery And Equipment	5 0 0 0	
	31. 2.4.	17,653.00
Repairs & Maintenance-Transportation Equipment Repairs & Maintenance-Furniture And Fixtures	-	17,051.06
	00.660.00	220 207 04
Taxes, Duties And Licenses	80,660.39	229,306.94
Fidelity Bond Premiums		****
Insurance Expenses	177 500 00	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
Total Maintenance And Other Operating Exp.	483,854.43	2,352,574.95
Financial Expenses		
Interest Expenses	45,108.00	324,616.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	90,701.17
Depreciation-Buildings And Other Structures	3,687.46	25,812.22
Depreciation-Buildings And Other Structures 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 Total Depreciation	45 700 57	42,292.80
Total Depreciation	45,788.56	358,859.42
Total Expenses	957,582.53	6,119,038.47
Total Comprehensive Income	443,729.99	3,470,989.76
. One Comprehensive meonic	770,147,73	344704203170
Warman Alban	.46	

Josephine C. Guillergan Corporate Account Analyst Reviewed by:



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

	This Month #	Year to Date
ASSETS		
Current Assets		
Culture 1999	**	4
Cash and Cash Equivalents		TO
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
TOTAL CASH AND CASH EQUIVALENTS	504,537.27	12,690,701.32
Receivables	(70.000.01)	4,802,871.69
Accounts Receivable	(72,668.31)	1,225,337.61
Receivables-Disallowances/Charges	(4,000.00)	316,662.47
Other Receivables	(76,668.31)	6,344,871.77
TOTAL RECEIVABLE	(/0,000,31)	4,891,814.58
Less: Allowance For Impairment-Accounts Receivable	(76,668.31)	1,453,057.19
NET RECEIVABLES	(70,000,31)	1,450,007717
Inventories	(5,732.00)	1,526.00
Office Supplies Inventory	(3,132,00)	120,994.40
Accountable Forms, Plates And Stickers Inventory	(39,890.79)	1,242,835.19
Other Supplies And Materials Inventory	(45,622.79)	1,365,355.59
TOTAL INVENTORIES	(43,022.77)	
Other Assets		
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
TOTAL OTHER ASSETS	1,608.00	75,244.24
101/16		
Total Current Assets	383,854.17	15,584,358.34
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)	*	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,290,919.04
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,139,226.60
* ************************************	,	0.005.105.05
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
San Control of the Co		

	-	4,956,766.44
Machinery And Depresenting Machinery	23,516.30	3,251,148.23
Less: Accumulated Depreciation-Machinery	(23,516.30)	1,705,618.21
Net Book Value of Machinery		
Office Equipment	- 6	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	132,438.48
Net Book Value of Office Equipment	(2,688.18)	6,125.88
Het book value of office 24-7-	**	
Information and Communication Technology Equipment	*	123,651.91
Less: Accumulated Depreciation-Information and Communication To	676.50	94,022.86
Net Book Value of Information and Communication Technology Eq.	(676.50)	29,629.05
	where .	1 106 310 16
Motor Vehicles	\$ *C	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,015,491.40
Net Book Value of Motor Vehicles	(1,606.97)	90,927.76
		120,088.43
Furniture and Fixtures	655.84	95,389.94
Less: Accumulated Depreciation-Furniture and Fixtures	(655.84)	24,698.49
Net Book Value of Furnitures and Fixtures	(033.04)	24,070.47
√ ∜ P		. *
Other Property, Plant And Equipment	-	54,253.73
Construction In Progress-Infrastructure Assets		
OF PROPERTY LAND AND FOUIPME!	(45,788.56)	9,060,019.77
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(14)	
T		
Investments Sinking Fund	40,000.00	1,087,519.02
Shiking I did		
Intongible Assets		
Intangible Assets Computer Software		45,000.00
Computer Software	· •	47,600.00
Computer Software Websites	- - -	_
Computer Software		47,600.00 92,600.00
Computer Software Websites	(5,788.56)	47,600.00
Computer Software Websites TOTAL INTANGIBLE ASSETS	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS		47,600.00 92,600.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	(5,788.56)	47,600.00 92,600.00 10,240,138.79
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable	(5,788.56)	47,600.00 92,600.00 10,240,138.79 25,824,497.13
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees	(5,788.56) 378,065.61	47,600.00 92,600.00 10,240,138.79 25,824,497.13
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(5,788.56)	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees	(5,788.56) 378,065.61	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01 271,433.00
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(5,788.56) 378,065.61 (52,547.00) (52,547.00)	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01 271,433.00 694,630.51
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	(5,788.56) 378,065.61	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01 271,433.00 694,630.51
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(5,788.56) 378,065.61 (52,547.00) (52,547.00)	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01 271,433.00 694,630.51 74,236.10 98,675.41
Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(52,547.00) (52,547.00) (52,547.00)	47,600.00 92,600.00 10,240,138.79 25,824,497.13 413,047.50 10,150.01 271,433.00 694,630.51

	(0.08)	8,610.31
Due to PHILHEALTH	*	106,976.70
Due to NGAS Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	3,038.81	355,412.92
TOTALINTER-AGENCY	*	
Other Payables		(1,019.99)
Other Payables	-	(1,015.22)
Total Current Liabilities	(49,508.19)	1,049,023.44
Total Current Liabilities	+ 1	
Financial Liabilities		
Accounts Payables	WHITE	
Due to Officers and Employees	1000	
Loans Payable-Domestic	*	6,315,350.29
TOTAL FINANCIAL LIABILITIES	-	6,315,350.29
Trust Liabilities	•	3,000.00
Bail Bonds Payable	-	3,000.00
7 5 Jr	(5,414.29)	111,369.00
Deferred Credits/Unearned Income	(3,414.23)	111,000
	(5,414.29)	6,429,719.29
Total Non-Current Liabilities	(3,414.27)	0,127
TOTAL LIABILITIES	(54,922.48)	7,478,742.73
EQUITY		
		461,839.00
Government Equity		159,666.32
Contributed Capital	432,988.09	17,724,249.08
Retained Earnings/(Deficit)	432,988.09	18,345,754.40
TOTAL EQUITY		<i>*</i>
TOTAL LABORITIES & FOURTY	378,065.61	25,824,497.13
TOTAL LIABILITIES & EQUITY		

Josephine C. Guillergan Corporate Accounts Analyst

Reviewed by:

General Manager

MWD

MANAPLA WATER DISTRICT

B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of July 31, 2019

_	This Month	Year to Date
		** ,
Cash flow from operating activites		1.77
Cash inflows:	41,076.90	472,677.10
Service income	1,427,489.64	9,170,756.74
Business income	1,421,400.04	
Permits and licenses		4,322.78
Receipts of Interests from Deposit		4,022,70
Other income		
Receivables	2 445 90	95,827.56
Other receipts	3,146.80 1,471,713.34	9,743,584.18
Total cash inflows	1,4/1,/13.34	3,743,304.10
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
	W., 144 114 1	
Prepayments, deposits and deferred charges		+
Other assets		
Payables	246,210.42	1,444,865.98
Other disbursements	830,781.07	5,712,555.39
Total cash outflows	640,932.27	4,031,028.79
Net cash from operating activities	040,002.21	- 1,000 1,000
Cash flow from investing activities		-
Cash inflows:		, m
Sale of property, plant and equipment		*
Sale of investments		+
Proceeds from matured investment		*
Interest and dividends		
Total cash inflows	-	AR.
Electronic recognition of the control of the		
Cash outflows:		-
Investments	40,000.00	265,367.51
Purchase/Acquisition of property, plant and equipment		31,053.36
Grant of loans		-
Total cash outflows	40,000.00	296,420.87
Net cash from investing activities	(40,000.00)	(296,420.87)
Cash flow from financing activites		-
Cash inflows:		
Acquisition of loan		*
Total cash inflows		-
TO(a) cash innows		

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

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
	one in the second	12,691,961.33

Prepared by:

Josephina C. Guillergan Corporate Accounts Analyst Reviewed by:



Statement of Comprehensive Income As of August 31, 2019

	This Month	Year to Date
REVENUE		**
Service And Business Income		
Rent/Lease Income	-	
Waterworks System Fees	1,369,729.27	10,201,653.51
Interest Income	1	4,322.78
Fines and Penalties-Business Income	48,713.09	329,817.20
Other Business Income	51,078.60	523,755.70
Total Service and Business Income	1,469,520.96	11,059,549.19
Other Non-Operating Income		
Met .		
Total Revenue	1,469,520.96	11,059,549.19
EXPENSES		
Personal Expenses		
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		4
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	-	-
Total Personnel Expenses	359,411.12	3,442,399.22
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

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3.00 10,390.59
- 2,133.00
- 1,020.00
- 10,500.00
5.60 330,261.88
0.56 2,590,234.51
369,364.00
7.31 103,658.48
7.31 103,658.48 7.46 29,499.68
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7.46 29,499.68 0.98 211,094.54 5.97 12,855.76 5.84 5,246.72 - 42,292.80
7.46 29,499.68 0.98 211,094.54 5.97 12,855.76 5.84 5,246.72
7.46 29,499.68 0.98 211,094.54 5.97 12,855.76 5.84 5,246.72 - 42,292.80

Josephine C. Guillergan Corporate Account Analyst Reviewed by:



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

	This Month *	Year to Date
ASSETS		
Current Assets		
		*
Cash and Cash Equivalents		2778-34i
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
TOTAL CASH AND CASH EQUIVALENTS	692,561.70	13,383,263.02
Receivables	20.721.07	1 0/2 526 65
Accounts Receivable	59,654.96	4,862,526.65
Receivables-Disallowances/Charges	(4,000.00)	1,221,337.61
Other Receivables	77.674.06	316,662.47
TOTAL RECEIVABLE	55,654.96	6,400,526.73
Less: Allowance For Impairment-Accounts Receivable	25 (51.06	4,891,814.58 1,508,712.15
NET RECEIVABLES	55,654.96	1,508,712.15
Inventories		1,526.00
Office Supplies Inventory	-	120,994.40
Accountable Forms, Plates And Stickers Inventory	(17,509.12)	1,225,326.07
Other Supplies And Materials Inventory	(17,509.12)	1,347,846.47
TOTAL INVENTORIES	(17,009.12)	1,041,040.41
Other Assets		
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
TOTAL OTHER ASSETS	7,081.00	82,325.24
4		
Total Current Assets	737,788.54	16,322,146.88
Non-Current Assets		
Property, Land and Equipment		
Land	*	125,908.95
Plant-Utility Plant In Service (UPIS)	4	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
Tab.		

Machinery	_	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,274,664.53
Net Book Value of Machinery	(23,516.30)	1,682,101.91
Office Equipment	- *	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	135,126.66
Net Book Value of Office Equipment	(2,688.18)	3,437.70
	*	ر در ادر ادر ادر ادر ادر ادر ادر ادر ادر
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_	(676.50)	28,952.55
Motor Vehicles	N . w	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,017,098.37
Net Book Value of Motor Vehicles	(1,606.97)	89,320.79
Net book value of Motor Venicles	(1,000.57)	07,040.17
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	96,045.78
Net Book Value of Furnitures and Fixtures	(655.84)	24,042.65
4 4 3"		
Other Property, Plant And Equipment	+	· · ·
Construction In Progress-Infrastructure Assets	+	54,253.73
_		
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(45,788.56)	9,014,231.21
Investments	20,000,00	1 125 510 02
Sinking Fund	38,000.00	1,125,519.02
Sinking Fund	38,000.00	1,125,519.02
Sinking Fund Intangible Assets	38,000.00	
Sinking Fund Intangible Assets Computer Software	38,000.00	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	38,000.00	45,000.00 47,600.00
Sinking Fund Intangible Assets Computer Software	38,000.00	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	(7,788.56)	45,000.00 47,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS	-	45,000.00 47,600.00 92,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	(7,788.56)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	(7,788.56) 729,999.98	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(7,788.56) 729,999.98	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01 218,526.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(7,788.56) 729,999.98 (52,907.00) (52,907.00)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01 218,526.00 641,723.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(7,788.56) 729,999.98 (52,907.00) (52,907.00)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01 218,526.00 641,723.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(7,788.56) 729,999.98 (52,907.00) (52,907.00)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01 218,526.00 641,723.51 73,543.54 98,755.80
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(7,788.56) 729,999.98 (52,907.00) (52,907.00)	45,000.00 47,600.00 92,600.00 10,232,350.23 26,554,497.11 413,047.50 10,150.01 218,526.00 641,723.51

Due to PHILHEALTH	(0.08)	8,610.23
Due to NGAS	-	106,976.70
Due to Government Corporations	(5,064.88)	56,552.60
TOTAL INTER-AGENCY PAYABLES	(5,677.13)	349,735.79
Other Payables		
Other Payables	*	(1,019.99)
		e
Total Current Liabilities	(58,584.13)	990,439.31
Financial Liabilities		
Accounts Payables	400-1	
Due to Officers and Employees	3.543	
Loans Payable-Domestic		6,315,350.29
TOTAL FINANCIAL LIABILITIES		6,315,350.29
		oje rejecuta)
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
8 S M		
Deferred Credits/Unearned Income	6,670.39	118,039.39
Total Non-Current Liabilities	6,670.39	6,436,389.68
TOTAL LIABILITIES	(51,913.74)	7,426,828.99
EQUITY		
Contraction and Frankley		461 920 00
Government Equity	-	461,839.00 159,666.32
Contributed Capital Retained Formings (Chaffait)	781,913.72	18,506,162.80
Retained Earnings/(Deficit) TOTAL EQUITY	781,913.72	19,127,668.12
TOTAL EQUIT	/01,713./2	19,127,000.12
TOTAL LIABILITIES & EQUITY	729,999.98	26,554,497.11

Corporate Accounts Analyst

Reviewed by:



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

Detailed Cash Flow Statement As of August 31, 2019

	This Month	Year to Date
-		74.
Cash flow from operating activites		7 % ~
Cash inflows:		
Service income	50,418.60	523,095.70
Business income	1,366,117:79	10,536,874.53
Permits and licenses	\$ - 2	
Receipts of Interests from Deposit		4,322.78
Other income		-
Receivables		•
Other receipts	4,419.00	100,246.56
Total cash inflows	1,420,955.39	11,164,539.57
Mr. A		
Cash outflows	600 000 10	0.400.500.00
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
Total cash outflows	592,738.69	6,305,294.08
Net cash from operating activities	828,216.70	4,859,245.49
		-
Cash flow from investing activities		_
Cash inflows:		-
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		_
Interest and dividends		
Total cash inflows	-	
Cash outflows:		-
Investments	38,000.00	303,367.5
Purchase/Acquisition of property, plant and equipment	*	31,053.36
Grant of loans		-
Total cash outflows	38,000.00	334,420.8
Net cash from investing activities	(38,000.00)	(334,420.8
Cash flow from financing activites		-
Cash inflows:		+
Acquisition of loan		
Total cash inflows		+,

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

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
19.7	13,384,523.03

Prepared by:

Josephine C. Guillergan Corporate Accounts Analyst Reviewed by:



Statement of Comprehensive Income As of September 30, 2019

	This Month	Year to Date
REVENUE		** ,
Service And Business Income		
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
Total Service and Business Income	1,421,791.41	12,481,340.60
Other Non-Operating Income		12,101,0100
Other Non-Operating Income		
Total Revenue	1,421,791.41	12,481,340.60
EXPENSES		,
Personal Expenses		
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)		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		+
Total Personnel Expenses	368,129.03	3,810,528.25
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 Expe	enses 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	13,000.00	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	4	
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
Total Maintenance And Other Operating Exp.	275,767.80	2,866,002.31
Financial Expenses		
Interest Expenses	44,387.00	412 751 00
morest Expenses	44,367.00	413,751.00
Non-Cash Expenses		*
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	955.04	42,292.80
Total Depreciation	45,788.56	450,436.54
	10,700100	100,100,0
Total Expenses	734,072.39	7,540,718.10
Total Comprehensive Income	687,719.02	4,940,622.50
Program I have		

Josephine C. Guillergan Corporate Account Analyst Reviewed by:



Detailed Statement of Financial Position As of September 30, 2019

	This Month *	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents	(24.765.95)	110 606.06
Cash-Collecting Officers	(34,765.85)	118,686.05 10,000.00
Petty Cash Cash in Bank-Local Currency, Current Account	300,121.93	1,747,928.23
	425,181.68	
Cash in Bank-Local Currency, Savings Account TOTAL CASH AND CASH EQUIVALENTS	690,537.76	12,197,186.50 14,073,800.78
TOTAL CASH AND CASH EQUIVALENTS	090,337.70	14,073,000.70
Receivables		
Accounts Receivable	(4,751.59)	4,857,775.06
Receivables-Disallowances/Charges	(4,000.00)	1,217,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(8,751.59)	6,391,775.14
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(8,751.59)	1,499,960.56
		1 1000000
Inventories		
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
TOTAL INVENTORIES	18,627.67	1,366,474.14
Other Assets		
Advances For Payroll		1,260.01
Advances To Officers And Employees	(19,316.00)	17,809.44
Guaranty Deposits	(12,010100)	16,000.00
Deferred Charges/Losses	_	27,939.79
TOTAL OTHER ASSETS	(19,316.00)	63,009.24
Total Current Assets	681,097.84	17,003,244.72
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,316,833.66
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
1101 DOOK VAIDE OF CHIEF SHIREMIES	(3,097.70)	9,54250,10

Machinery		4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,298,180.83
Net Book Value of Machinery	(23,516.30)	1,658,585.61
Office Equipment	- 8	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	137,814.84
Net Book Value of Office Equipment	(2,688.18)	749.52
	,	
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	(676.50)	28,276.05
	who !	
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	(1,606.97)	87,713.82
W		120.000.42
Furniture and Fixtures	455.93	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	96,701.62
Net Book Value of Furnitures and Fixtures	(655.84)	23,386.81
Other Principle Plant And Englander		
Other Property, Plant And Equipment	-	54,253.73
Construction In Progress-Infrastructure Assets	*	34,233.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(45,788.56)	8,968,442.65
Your advantage		
Investments Sinking Fund	41,222.46	1,166,741.48
Sinking Fund	41,222.40	1,100,741.40
Intangible Assets	*	
Computer Software		45,000.00
Websites	_	47,600.00
TOTAL INTANGIBLE ASSETS	*)	92,600.00
Total Non-Current Assets	(4,566.10)	10,227,784.13
TOTAL ASSETS	676,531.74	27,231,028.85
LIABILITIES	,	
Current Liabilities		
Current Liabilities Financial Liabilities		
	38,925.00	451,972.50
Financial Liabilities Accounts Payable	38,925.00	451,972.50 10,150.01
Financial Liabilities Accounts Payable Due to Officers And Employees	38,925.00 - (53,268.00)	
Financial Liabilities Accounts Payable	-	10,150.01
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(53,268.00)	10,150.01 165,258.00
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	(53,268.00) (14,343.00)	10,150.01 165,258.00 627,380.51
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(53,268.00)	10,150.01 165,258.00 627,380.51 75,447.18
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables	(53,268.00) (14,343.00) 1,903.64	10,150.01 165,258.00 627,380.51 75,447.18 98,755.80
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(53,268.00) (14,343.00)	10,150.01 165,258.00 627,380.51 75,447.18

Due to PHILHEALTH	(0.08)	8,610.15
Due to NGAS	*	106,976.70
Due to Government Corporations	(5,064.88)	51,487.72
TOTAL INTER-AGENCY PAYABLES	3,006.43	352,742.22
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(11,336.57)	979,102.74
Financial Liabilities		-
Accounts Payables	williams ,	
Due to Officers and Employees	E # 57	
Loans Payable-Domestic	-	6,315,350.29
TOTAL FINANCIAL LIABILITIES		6,315,350.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	149.29	118,188.68
Total Non-Current Liabilities	149.29	6,436,538.97
TOTAL LIABILITIES	(11,187.28)	7,415,641.71
POLITEN		
EQUITY		
Government Equity	- '	461,839.00
Contributed Capital		159,666.32
Retained Earnings/(Deficit)	687,719.02	19,193,881.82
TOTAL EQUITY	687,719.02	19,815,387.14
TOTAL LIABILITIES & EQUITY	676,531.74	27,231,028.85

Josephine C. Guillergan Corporate Accounts Analyst

General Manager



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

Detailed Cash Flow Statement As of September 30, 2019

_	This Month	Year to Date
Out flow form amounting activities		
Cash flow from operating activites		1000
Cash inflows:	26,182.70	549,278.40
Service income	1,397,831.04	11,934,705.57
Business income	1,007,007.04	11100-11-0014-
Permits and licenses	2,678.55	7,001.33
Receipts of Interests from Deposit	2,010.00	7,007.00
Other income		-
Receivables	4.040.00	105 100 58
Other receipts	4,946.00	105,192.56 12,596,177.86
Total cash inflows	1,431,638.29	12,596,177.00
were a		
Cash outflows	040 405 05	2 225 022 10
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		7
Payables	*	*
Other disbursements	145,009.32	1,735,496.79
Total cash outflows	602,223.07	6,907,517.15
Net cash from operating activities	829,415.22	5,688,660.71
Cash flow from investing activities		
Cash inflows:		, **
Sale of property, plant and equipment		+
Sale of investments		*
Proceeds from matured investment		+
Interest and dividends		
		-
Total cash inflows		-
Cash outflows:		- 44 500 07
Investments	41,222.46	344,589.97
Purchase/Acquisition of property, plant and equipment	*	31,053.36
Grant of loans		+
Total cash outflows	41,222.46	375,643.33
Net cash from investing activities	(41,222.46)	(375,643.33)
Cash flow from financing activites		-
Cash inflows:		
Acquisition of loan		· · · · · · · · · · · · · · · · · · ·
	-	
Total cash inflows		

Cash and cash equivalents at end of period	14,075,060.79	14,075,060.79
Cash and cash equivalents at beginning of period	13,384,523.03	9,700,288.41
Net increase in cash and cash equivalents	690,537.76	4,374,772.38
Loan amortization Retirement/Redemption of debt securities Financial expenses Net cash from financing activities	53,268.00 44,387.00 (97,655.00)	413,751.00 (938,245.00)
Cash outflows:	000 00	524,494.00

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers		118,686.05
		10,000.00
Petty Cash Fund		1,260.01
Payroll Fund		1,747,928.23
Cash in Bank-LCCA		12,197,186.50
Cash in Bank-LCSA	West of	14,075,060.79
		The second secon

Prepared by:

Josephine C. Guillergan Corporate Accounts Analyst

Reviewed by: Jame Beth B. Besueña General Manager



Statement of Comprehensive Income As of October 30, 2019

	This Month	Year to Date
REVENUE		F _y , ,
Service And Business Income		
Double over Learner		*
Rent/Lease Income	1.259.985.45	12,811,197.31
Waterworks System Fees Interest Income	1,239,703.43	7,001.33
Fines and Penalties-Business Income	42,228.56	415,417.57
Other Business Income	89,235.47	639,173.87
Total Service and Business Income	1,391,449.48	13,872,790.08
	1,371,447.40	13,072,790.00
Other Non-Operating Income		
Total Revenue	1,391,449.48	13,872,790.08
EXPENSES		
Personal Expenses		
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	w ·	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	*	+.
Total Personnel Expenses	374,798.93	4,185,327.18
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

Plactricity Evnances	96,934.68	1,041,109.99
Electricity Expenses Postage And Courier Services	200.00	4,365.00
	3,982.73	44,349.98
Telephone Expenses Awards/Rewards Expenses	23702110	-
Survey Expenses	120.00	15,863.15
Extraordinary And Miscellaneous Expenses	200.00	350.00
Legal Services	200.00	222.00
Auditing Services	-	TV y
Other Professional Services	4	
Other General Services	~	760.00
Repairs & Maintenance-Infrastructure Assets	-	
Repairs & Maintenance-Buildings And Other Structures	46-13 , -	15,240.00
Repairs & Maintenance-Machinery And Equipment	1.00	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	2	~
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
Total Maintenance And Other Operating Exp.	370,251.68	3,236,253.99
Financial Expenses		
Interest Expenses	44,023.00	457,774.00
Non-Cash Expenses		*
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-Viacinitely And Equipment Depreciation-Transportation Equipment	1,606.97	16,069.70
Depreciation-Furniture, Fixtures And Books	655.84	6,558.40
	033.04	42,292.80
Impairment Loss-Loans And Receivables	44,877.62	495,314.16
Total Depreciation	44,077.02	470,01410
Total Expenses	833,951.23	8,374,669.33
Total Comprehensive Income	557,498.25	5,498,120.75
A A A A A A A A A A A A A A A A A A A		

Aftene Mae B. Balarayo Corporate Account Analyst-Designate

Reviewed by:



Detailed Statement of Financial Position As of October 30, 2019

	This Month	Year to Date
ASSETS		
Current Assets		
CALL FRANCE CONTROL OF THE CALL FOR THE CALL	4	٠,
Cash and Cash Equivalents	20.000	~
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
TOTAL CASH AND CASH EQUIVALENTS	173,674.07	14,247,474.85
Receivables	22.010.00	4,881,685.15
Accounts Receivable	23,910.09	
Receivables-Disallowances/Charges	(4,000.00)	1,213,337.61 316,662.47
Other Receivables	10.010.00	6,411,685.23
TOTAL RECEIVABLE	19,910.09	4,891,814.58
Less: Allowance For Impairment-Accounts Receivable	10 010 00	1,519,870.65
NET RECEIVABLES	19,910.09	1,317,070.03
Inventories		1,526.00
Office Supplies Inventory	-	120,994.40
Accountable Forms, Plates And Stickers Inventory	(51,747.07)	1,192,206.67
Other Supplies And Materials Inventory	(51,747.07)	1,314,727.07
TOTAL INVENTORIES	(31,747.07)	1,014,101
Other Assets		
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
TOTAL OTHER ASSETS	(8,254.50)	54,754.74
*	122 502 50	17 126 927 31
Total Current Assets	133,582.59	17,136,827.31
Non-Current Assets		
Property, Land and Equipment		125,908.95
Land		8,430,145.64
Plant-Utility Plant In Service (UPIS)	12,046.37	2,328,880.03
Less: Accumulated Depreciation-Plant (UPIS)	(12,046.37)	6,101,265.61
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,010.07)	-,,
Out Chrostope 4	-	2,235,195.26
Other Structures	3,687.46	1,362,626.54
Less: Accumulated Depreciation-Other Structures	(3,687.46)	872,568.72
Net Book Value of Other Structures	(3,007,70)	

Machinery	~	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,321,697.13
Net Book Value of Machinery	(23,516.30)	1,635,069.31
Office Equipment	* 4	138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	140,503.02
Net Book Value of Office Equipment	(2,688.18)	(1,938.66)
	~	
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	(676.50)	27,599.55
18. (11.1.1.1		1,106,419.16
Motor Vehicles	1,606.97	1,020,312.31
Less: Accumulated Impairment Losses-Motor Vehicles	(1,606.97)	86,106.85
Net Book Value of Motor Vehicles	(1,000.97)	80,100.65
Possible and Physican	_	120,088.43
Furniture and Fixtures Less: Accumulated Depreciation-Furniture and Fixtures	655.84	97,357.46
Net Book Value of Furnitures and Fixtures	(655.84)	22,730.97
Net Book Value of Fullitures and Fixtures	(000101)	
Other Property, Plant And Equipment	-	
Construction In Progress-Infrastructure Assets		54,253.73
Constitution in Freguesia interest Constitution and Constitution in Freguesia		
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	(44,877.62)	8,923,565.03
This was a birth search and Am		
Investments	40.000.00	1 207 741 40
Sinking Fund	40,000.00	1,206,741.48
Sinking Fund	40,000.00	1,206,741,48
Sinking Fund Intangible Assets	40,000.00	
Sinking Fund Intangible Assets Computer Software	40,000.00	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	40,000.00	45,000.00 47,600.00
Sinking Fund Intangible Assets Computer Software	40,000.00	45,000.00
Sinking Fund Intangible Assets Computer Software Websites	(4,877.62)	45,000.00 47,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS		45,000.00 47,600.00 92,600.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities	(4,877.62) 128,704.97	45,000.00 47,600.00 92,600.00 10,222,906.51
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(4,877.62)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees	(4,877.62) 128,704.97	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(4,877.62) 128,704.97 (407,222.50)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(4,877.62) 128,704.97 (407,222.50) (53,632.00)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01 111,626.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(4,877.62) 128,704.97 (407,222.50) (53,632.00)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01 111,626.00 166,526.01
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(4,877.62) 128,704.97 (407,222.50) (53,632.00)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01 111,626.00
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(4,877.62) 128,704.97 (407,222.50) (53,632.00) (460,854.50)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01 111,626.00 166,526.01
Intangible Assets Computer Software Websites TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	(4,877.62) 128,704.97 (407,222.50) (53,632.00) (460,854.50)	45,000.00 47,600.00 92,600.00 10,222,906.51 27,359,733.82 44,750.00 10,150.01 111,626.00 166,526.01

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
TOTAL INTER-AGENCY PAYABLES	382,726.94	735,469.16
	A	
Other Payables		
Other Payables	·	(1,019.99)
	* -	7 0
Total Current Liabilities	(78,127.56)	900,975.18
Financial Liabilities		
Accounts Payables	ndto-15	
Due to Officers and Employees	1000	
Loans Payable-Domestic		6,315,350.29
TOTAL FINANCIAL LIABILITIES	#.	6,315,350.29
	Million and the second	
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
and a		
Deferred Credits/Unearned Income	(3,917.52)	114,271.16
Total Non-Current Liabilities	(3,917.52)	6,432,621.45
TOTAL LIABILITIES	(82,045.08)	7,333,596.63
EQUITY		
Government Equity	.=.	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	210,750.05	19,404,631.87
TOTAL EQUITY	210,750.05	20,026,137.19
TOTAL LIABILITIES & EQUITY	128,704.97	27,359,733.82
TOTAL MADILITIES W EQUIT	1201/01/27	

Affene Mae B. Bafatayo Corporate Accounts Analyst-Designate

Reviewed by:

General Manager



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

Detailed Cash Flow Statement As of October 30, 2019

	This Month	Year to Date
Cash flow from operating activites		1.75
Cash inflows:	الشائد المعلق بليب	and a second
Service income	75,973.30	625,251.70
Business income	1,273,066.40	13,207,771.97
Permits and licenses	3 - 4	-
Receipts of Interests from Deposit		7,001.33
Other income		Yes
Receivables	*	
Other receipts	16,082.17	121,274.73
Total cash inflows	1,365,121.87	13,961,299.73
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	05.000.50	005 000 50
Purchase of inventories	35,292.50	895,832.50
Prepayments, deposits and deferred charges		÷
Other assets	202 427 24	200 407 04
Payables	380,107.01	380,107.01
Other disbursements	234,168.80	1,969,665.59
Total cash outflows	1,053,792.80	7,961,309.95
Net cash from operating activities	311,329.07	5,999,989.78
Cash flow from investing activities		-
Cash inflows:		
Sale of property, plant and equipment		_:
Sale of investments		The state of the s
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
Total cash inflows	-	
Cash outflows:		·=.
Investments	40,000.00	384,589.97
Purchase/Acquisition of property, plant and equipment	_	31,053.36
Grant of loans		
Total cash outflows	40,000.00	415,643.33
Net cash from investing activities	(40,000.00)	(415,643.33)
· · · · · · · · · · · · · · · · · · ·		
Cash flow from financing activites		#
Cash inflows:		,
Acquisition of loan		-
Total cash inflows	+	-

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

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
relicht og	14,248,734.86

Prepared by:

Abhala Tayo

Friene Mae B. Baletayo

Corporate Accounts Analyst-Designate

Reviewed by:

General Manager



Statement of Comprehensive Income As of November 30, 2019

	This Month	Year to Date
REVENUE	,	
Service And Business Income		
Rent/Lease Income	, was	
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
Total Service and Business Income	1,375,831.71	15,248,621.79
Other Non-Operating Income		
Total Revenue	1,375,831.71	15,248,621.79
EXPENSES		
Personal Expenses		
	185,243.00	2,037,673.00
Salaries and Wages-Regular Salaries And Wages-Casual/Contractual	65,181.63	869,481.63
Personnel Economic Relief Allowance (PERA)	24,909.09	304,909.09
	5,000.00	55,000.00
Representation Allowance (RA) Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance	2,000	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		*
Total Personnel Expenses	684,209.65	4,869,536.83
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	THE STATE OF THE S	*
		-
Survey Expenses Extraordinary And Miscellaneous Expenses	75.00	15,938.15
	-	350.00
Legal Services		2,000
Auditing Services	- · · · · ·	
Other Professional Services		33.
Other General Services	350.00	1,110.00
Repairs & Maintenance-Infrastructure Assets	255.00	15,495.00
Repairs & Maintenance-Buildings And Other Structures	775.00	32,079.60
Repairs & Maintenance-Machinery And Equipment	9,540.00	29,215.06
Repairs & Maintenance-Transportation Equipment	9,540.00	29,213.00
Repairs & Maintenance-Furniture And Fixtures	-	220 524 70
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	*	- 142 88
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
Total Maintenance And Other Operating Exp.	272,722.87	3,508,976.86
Financial Expenses		
Interest Expenses	43,657.00	501,431.00
Non-Cash Expenses		
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	and and and a	42,292.80
Total Depreciation	36,679.07	531,993.23
Total Expenses	1,037,268.59	9,411,937.92
	338,563.12	5,836,683.87
Total Comprehensive Income	556,505.12	3,030,003.07

Arlene Mae B. Balarayo Corporate Account Analyst-Designate

Reviewed by:



MANAPLA WATER DISTRICT

Detailed Statement of Financial Position As of November 30, 2019

	This Month 4	Year to Date
ASSETS		
Current Assets		
	,	K
Cash and Cash Equivalents		The sec. 1
Cash-Collecting Officers	45,588.64	57,902.00
Petty Cash	<u>.</u>	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
TOTAL CASH AND CASH EQUIVALENTS	137,707.79	14,385,182.64
Receivables		
Accounts Receivable	/24 (20 £6)	4 957 556 50
	(24,128.56)	4,857,556.59
Receivables-Disallowances/Charges Other Receivables	(3,500.00)	1,209,837.61
TOTAL RECEIVABLE	(27 (20 FC)	316,662.47
TOTAL RECEIVABLE	(27,628.56)	6,384,056.67
Less: Allowance For Impairment-Accounts Receivable	**************************************	4,891,814.58
NET RECEIVABLES	(27,628.56)	1,492,242.09
Inventories		
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
TOTAL INVENTORIES	(30,458.74)	1,284,268.33
400 3 3		
Other Assets		
Advances For Payroll	Ψ.	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
TOTAL OTHER ASSETS	168,254.50	223,009.24
Total Current Assets	247,874.99	17,384,702.30
Non Gurment Access		
Non-Current Assets		
Property, Land and Equipment		
Land	*	125,908.95
Plant-Utility Plant In Service (UPIS)	*	8,430,145.64
Less: Accumulated Depreciation-Plant (UPIS)	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 4		2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	
Net Book Value of Other Structures		1,366,314.00
Net book value of Other Structures	(3,687.46)	868,881.26

Machinery		1 050 766 44
Machinery	er constant of the constant of	4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,345,213.43
Net Book Value of Machinery	(23,516.30)	1,611,553.01
		138,564.36
Office Equipment	2,688.18	143,191.20
Less: Accumulated Depreciation-Office Equipment	(2,688,18)	(4,626.84)
Net Book Value of Office Equipment	(2,000.10)	(1,000101)
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.	(676.50)	26,923.05
Net book value of intermitted and comments	with the second	
Motor Vehicles	1 2 3	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,021,919.28
Net Book Value of Motor Vehicles	(1,606.97)	84,499.88
THE DOOR THING OF THE OWNER, THE		
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	655.84	98,013.30
Net Book Value of Furnitures and Fixtures	(655.84)	22,075.13
112		
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	-	54,253.73
	227 (200 027)	8,886,885.96
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(36,679.07)	0,000,003.20
Investments	40,000.00	1,246,741.48
Sinking Fund		
Intangible Assets		
Computer Software	*	45,000.00
Websites .		47,600.00
TOTAL INTANGIBLE ASSETS	-	92,600.00
	2.220.02	10 226 227 44
Total Non-Current Assets	3,320.93	10,226,227.44
	6	10,226,227.44 27,610,929.74
Total Non-Current Assets TOTAL ASSETS	3,320.93 251,195.92	
	6	
TOTAL ASSETS	6	
TOTAL ASSETS	6	
TOTAL ASSETS LIABILITIES Current Liabilities	6	
TOTAL ASSETS LIABILITIES	6	27,610,929.74
TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable	251,195.92	27,610,929.74 44,750.00
TOTAL ASSETS LIABILITIES Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees	251,195.92	27,610,929.74 44,750.00 10,150.02
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	251,195.92 0.01 (53,998.00)	27,610,929.74 44,750.00 10,150.02 57,628.00
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	251,195.92	27,610,929.74 44,750.00 10,150.02
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	251,195.92 0.01 (53,998.00)	27,610,929,74 44,750.00 10,150.02 57,628.00
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	0.01 (53,998.00) (53,997.99)	27,610,929,74 44,750.00 10,150.02 57,628.00 112,528.02
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR	0.01 (53,998.00) (53,997.99) (19,052.87)	27,610,929.74 44,750.00 10,150.02 57,628.00 112,528.02
Current Liabilities Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	0.01 (53,998.00) (53,997.99)	27,610,929.74 44,750.00 10,150.02 57,628.00 112,528.02

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

Prepared by

Atlene Mae B. Bantayo Corporate Accounts Analyst-Designate

MWD

MANAPLA WATER DISTRICT

B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of November 30, 2019

_	This Month	Year to Date
Comb flow from apprating activities		*****
Cash flow from operating activites Cash inflows:		1.23
Service income	32.110.00	657,361.70
Business income	1,368,401.42	14,576,173.39
Permits and licenses	\$ +	71.3
Receipts of Interests from Deposit		7,001.33
		*
Other income	_	
Receivables	3,245.50	124,520.23
Other receipts	1,403,756.92	15,365,056.65
Total cash inflows	1,400,700.52	10,000,000
White widthers		
Cash outflows	539,218.81	3,087,302.94
Personal services	326,791.33	2,494,412.05
Maintenance and other operating expenses	020,751.99	Section of a section
Interest expense	83,454.22	979,286.72
Purchase of inventones	00,404.22	0/0,200.76
Prepayments, deposits and deferred charges		
Other assets	_	380,107.01
Payables	178,929.77	2,148,595.36
Other disbursements	1,128,394.13	9,089,704.08
Total cash outflows	275,362.79	6,275,352.57
Net cash from operating activities	2/5,362.75	6,275,352.57
Cash flow from investing activities		-
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		**
Proceeds from matured investment		-
Interest and dividends		
Total cash inflows	*	+
	A	
Cash outflows		,m ²
Investments	40,000.00	424,589.97
Purchase/Acquisition of property, plant and equipment	.49	31,053.36
Grant of loans		*
Total cash outflows	40,000.00	455,643.33
Net cash from investing activities	(40,000.00)	(455,643.33)
Cash flow from financing activites		
		4
Cash inflows:		
Acquisition of loan	4.	-
Total cash inflows		

(97,655.00) 137,707.79 14,248,734.86 14,386,442.65	(1,133,555.00) 4,686,154.24 9,700,288.41 14,386,442.65
137,707.79	4,686,154.24 9,700,288.41
(97,655.00)	(1,133,555.00)
	14 455 BEE 2001
43,657.00	501,431.00
53,998.00	632,124.00
	43,657.00

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers Petty Cash Fund Payroll Fund Cash in Bank-LCCA Cash in Bank-LCSA

57,902.00 10,000.00 1,260.01 1,385,013.47 12,932,267.17 14,386,442.65

Affene Mae B. Balarayo Corporate Accounts Analyst-Designate



MANAPLA WATER DISTRICT

Statement of Comprehensive Income As of December 31, 2019

	This Month	Year to Date
REVENUE	3	101201200000000000000000000000000000000
Service And Business Income		
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	738,193.5
Total Service and Business Income	1,365,877.88	16,614,499.67
Other Non-Operating Income		
Total Revenue	1,365,877.88	16,614,499.67
EXPENSES		
Personal Expenses		
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	(*)	*
Total Personnel Expenses	752,562.90	5,622,099.73
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 Postage And Courier Services Telephone Expenses Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services	97,525,94 505.00 3,933.26 - 210.00 - 3,000.00 15,240.00 2,180.00	1,228,942.34 5,270.00 52,675.11 16,148.15 350.00 4,110.00 15,495.00 47,319.60
Telephone Expenses Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services	3,000.00	52,675.11 16,148.15 350.00 - - 4,110.00 15,495.00
Awards/Rewards Expenses Survey Expenses Extraordinary And Miscellaneous Expenses Legal Services Auditing Services	3,000.00	16,148.15 350.00 - - 4,110.00 15,495.00
Extraordinary And Miscellaneous Expenses Legal Services Auditing Services	3,000.00	16,148.15 350.00 4,110.00 15,495.00
Legal Services Auditing Services	3,000.00	4,110.00 15,495.00
Legal Services Auditing Services	3,000.00	4,110.00 15,495.00
	15,240.00	15,495.00
	15,240.00	15,495.00
Other Professional Services	15,240.00	15,495.00
Other General Services	15,240.00	15,495.00
Repairs & Maintenance-Infrastructure Assets	15,240.00	
Repairs & Maintenance-Buildings And Other Structures		
Repairs & Maintenance-Machinery And Equipment	2,180.00	
Repairs & Maintenance-Transportation Equipment		31,395.06
Repairs & Maintenance-Furniture And Fixtures		-50
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	0 m 2 m m m m m m m m m m m m m m m m m	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	2.4	1,020.00
Donations	1.5	10,500.00
Other Maintenance And Operating Expenses	57,859.72	511,886.00
Total Maintenance And Other Operating Exp.	704,769.72	4,213,746.58
Financial Expenses		
Interest Expenses	43,288.00	544,719.00
Non-Cash Expenses		
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	evenilgina?	42,292.80
Total Depreciation	44,877.62	576,870.85
Total Expenses	1,545,498.24	10,957,436.16
Total Comprehensive Income	(179,620.36)	5,657,063.51

Certified Correct:

Likalchus
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		1175
Survey Expenses		
Extraordinary And Miscellaneous Expenses	210.00	16,148.15
Legal Services		350.00
Auditing Services		1-200
Other Professional Services		343
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		0.50
Taxes, Duties And Licenses	76,898.49	397,423.28
Fidelity Bond Premiums	•	19,500.00
Insurance Expenses	2	10,560.40
Advertising, Promotional And Marketing Expenses	100,000.00	126,306.00
Printing And Publication Expenses	1 ± 1	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	236	1,020.00
Donations	2.5	10,500.00
Other Maintenance And Operating Expenses	57,859.72	511,886.00
Total Maintenance And Other Operating Exp.	704,769.72	4,213,746.58
Financial Expenses		
Interest Expenses	43,288.00	544,719.00
Non-Cash Expenses		
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
Total Depreciation	44,877.62	576,870.85
Total Expenses	1,545,498.24	10,957,436.16
Total Comprehensive Income	(179,620.36)	5,657,063.51
45.7470074727076 N. J.	(Tive Ivanier

Certified Correct:

Athalokus 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
ASSETS		
Current Assets		
Cash and Cash Equivalents		171 001 05
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
TOTAL CASH AND CASH EQUIVALENTS	(252,151.61)	14,133,031.03
Receivables		
Accounts Receivable	(6,357.10)	4,851,199.49
Receivables-Disallowances/Charges	(4,500.00)	1,205,337.6
Other Receivables	-	316,662.4
TOTAL RECEIVABLE	(10,857.10)	6,373,199.5
Less: Allowance For Impairment-Accounts Receivable		4,891,814.5
NET RECEIVABLES	(10,857.10)	1,481,384.9
Inventories	V97642-87242-7	20 720 0
Office Supplies Inventory	4,999.00	20,729.9
Accountable Forms, Plates And Stickers Inventory	(66,050.00)	54,944.4
Other Supplies And Materials Inventory	351,940.19	1,499,483.1
TOTAL INVENTORIES	290,889.19	1,575,157.5
Other Assets		
Advances For Payroll	(1,260.00)	0.0
Advances To Officers And Employees	(170,000.00)	7,809.4
Guaranty Deposits		16,000.0
Deferred Charges/Losses	-	27,939.7
TOTAL OTHER ASSETS	(171,260.00)	51,749.2
Total Current Assets	(143,379.52)	17,241,322.7
Non-Current Assets		
Property, Land and Equipment		125 009 0
Land	22.040.71	125,908.9 8,464,086.3
Plant-Utility Plant In Service (UPIS)	33,940.71	
Less: Accumulated Depreciation-Plant (UPIS)	12,046.37	2,344,774.2
Net Book Value of Plant-Utility Plant in Service (UPIS)	21,894.34	6,119,312.1
Other Structures		2,235,195.2
Less: Accumulated Depreciation-Other Structures	3,687.46	1,370,001.4
Net Book Value of Other Structures	(3,687.46)	865,193.8

		1.015523311
Machinery		4,956,766.44
Less: Accumulated Depreciation-Machinery	23,516.30	3,368,729.73
Net Book Value of Machinery	(23,516.30)	1,588,036.71
Office Equipment		138,564.36
Less: Accumulated Depreciation-Office Equipment	2,688.18	145,879.38
Net Book Value of Office Equipment	(2,688.18)	(7,315.02)
Information and Communication Technology Equipment		123,651.91
Less: Accumulated Depreciation-Information and Communication To	676.50	97,405.36
	(676.50)	26,246.55
Net Book Value of Information and Communication Technology Eq	(0.0.50)	20,240.23
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	(1,606.97)	82,892.91
Furniture and Fixtures		120,088.43
	655.84	98,669.14
Less: Accumulated Depreciation-Furniture and Fixtures Net Book Value of Furnitures and Fixtures	(655.84)	21,419.29
Net Book Value of Furnitures and Fixtures	(033.84)	21,419.29
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	(12,000.00)	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEN	(22,936.91)	8,863,949.05
Investments Sinking Fund	38,247.49	1,284,988.97
Sinking Fund	30,247,143	The distance
Intangible Assets		
Computer Software	(€)	45,000.00
Websites		47,600.00
TOTAL INTANGIBLE ASSETS		92,600.00
Total Non-Current Assets	15,310.58	10,241,538.02
TOTAL ASSETS	(128,068.94)	27,482,860.80
100 ADD 100 DA SERVICE		
LIABILITIES		
LIABILITIES arrent Liabilities		
rrent Liabilities		
rrent Liabilities Financial Liabilities		44.750.00
Financial Liabilities Accounts Payable	(0.03)	44,750.00
Financial Liabilities Accounts Payable Due to Officers And Employees	(0.02)	10,150.00
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(0.02) 627,760.00	10,150.00 685,388.00
Financial Liabilities Accounts Payable Due to Officers And Employees	(0.02)	10,150.00
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(0.02) 627,760.00	10,150.00 685,388.00
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic	(0.02) 627,760.00	10,150.00 685,388.00 740,288.00
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES	(0.02) 627,760.00 627,759.98	10,150.00 685,388.00

Due to PHILHEALTH	66.65	8,335.06
Due to NGAS	(500.00)	453,724.90
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	(138,847.52)	562,701.28
Other Payables		
Other Payables	+1	(1,019.99)
Total Current Liabilities	488,912.46	1,301,969.29
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(682,127.00)	5,633,223.29
TOTAL FINANCIAL LIABILITIES	(682,127.00)	5,633,223.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(2,248.13)	112,574.18
Total Non-Current Liabilities	(684,375.13)	5,748,797.47
TOTAL LIABILITIES	(195,462.67)	7,050,766.76
EQUITY		
Government Equity	20	461,839.00
Contributed Capital	93	159,666.32
Retained Earnings/(Deficit)	67,393.73	19,810,588.72
TOTAL EQUITY	67,393.73	20,432,094.04
TOTAL LIABILITIES & EQUITY	(128,068.94)	27,482,860.80

Certified Correct:

Libela foy:
Ariene Mae B. Bajatayo
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
Cash flow from operating activites		
Cash inflows:		
Service income	66,909.70	724.271.40
Business income	1,300,149.87	15,876,323.26
Permits and licenses	1345334533534	
Receipts of Interests from Deposit	2.927.28	9,928.61
Other income	2,021.20	0,020.01
Receivables	- 2	- 5
Other receipts	28,195.40	152,715.63
Total cash inflows	1,398,182.25	16,763,238.90
Cook autiliana		
Cash outflows		anna fiv
Personal services	456,321.60	3,543,624.54
Maintenance and other operating expenses	349,049.57	2,843,461.62
Interest expense		o same a side
Purchase of inventories	203,025.93	1,182,312.65
Prepayments, deposits and deferred charges		*
Other assets		100000000000000000000000000000000000000
Payables	100000000000000000000000000000000000000	380,107.01
Other disbursements	507,294.27	2,655,889.63
Total cash outflows	1,515,691.37	10,605,395.45
let cash from operating activities	(117,509.12)	6,157,843.45
Cash flow from investing activities		
Cash inflows:		61
Sale of property, plant and equipment		20
Sale of investments		1.0
Proceeds from matured investment		F-1
Interest and dividends		
Total cash inflows	9.5	
Cash outflows:		928
Investments	38,247.49	462,837.46
Purchase/Acquisition of property, plant and equipment	300,245,40	31,053.36
Grant of loans	50	01,000.00
Total cash outflows	38,247.49	493,890.82
let cash from investing activities	(38,247.49)	(493,890.82
Sach Dany from Engaging antibities		
Cash flow from financing activites Cash inflows:		
Acquisition of loan Total cash inflows		

Cash outflows:		19
Loan amortization	54,367.00	686,491.00
Retirement/Redemption of debt securities		-mes ilvasjan
Financial expenses	43.288.00	544,719.00
Net cash from financing activities	(97,655.00)	(1,231,210.00
Net increase in cash and cash equivalents	(253,411.61)	4,432,742.63
Cash and cash equivalents at beginning of period	14,386,442.65	9,700,288.41
Cash and cash equivalents at end of period	14,133,031.04	14,133,031.04
Breakdown of Cash & Cash Equivalents:		
Cash Collecting Officers		124,801.85
Petty Cash Fund		9,628.00
Payroll Fund		0.01
		0.01

772,039.10

13,226,562.08 14,133,031.04

Certified Correct:

Abhalafail

Kriene Mae B. Bajatayo

OIC - General Manager

Cash in Bank-LCCA

Cash in Bank-LCSA