




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of January 31, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,252,518.30	1,252,518.30
Interest Income	-	-
Fines and Penalties-Business Income	43,275.92	43,275.92
Other Business Income	48,742.90	48,742.90
Total Service and Business Income	1,344,537.12	1,344,537.12
Other Non-Operating Income		
Total Revenue	1,344,537.12	1,344,537.12
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	100,476.00	100,476.00
Salaries And Wages-Casual/Contractual	49,963.62	49,963.62
Personnel Economic Relief Allowance (PERA)	19,545.48	19,545.48
Representation Allowance (RA)	3,709.68	3,709.68
Transportation Allowance (TA)	3,709.68	3,709.68
Clothing/Uniform Allowance	-	-
Honoraria	19,820.00	19,820.00
Overtime And Night Pay	14,812.50	14,812.50
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	3,600.00
Retirement And Life Insurance Premiums	18,052.75	18,052.75
Pag-Ibig Contributions	1,200.00	1,200.00
Philhealth Contributions	2,638.28	2,638.28
Employees Compensation Insurance Premiums	1,046.25	1,046.25
Terminal Leave Benefits	-	-
Other Personnel Benefits	-	-
Total Personnel Expenses	238,574.24	238,574.24
Traveling Expenses-Local	4,698.00	4,698.00
Training Expenses	-	-
Office Supplies Expenses	21,718.98	21,718.98
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	-	-
Fuel, Oil And Lubricants Expenses	4,093.23	4,093.23
Other Supplies And Materials Expenses	119,203.57	119,203.57

Electricity Expenses	95,787.99	95,787.99
Postage And Courier Services	200.00	200.00
Telephone Expenses	3,904.04	3,904.04
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	285.00	285.00
Legal Services	300.00	300.00
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	695.00	695.00
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	240.00	240.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	45,557.70	45,557.70
Total Maintenance And Other Operating Exp.	296,683.51	296,683.51
Financial Expenses		
Interest Expenses	42,916.00	42,916.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	12,957.32
Depreciation-Buildings And Other Structures	3,687.46	3,687.46
Depreciation-Machinery And Equipment	12,590.87	12,590.87
Depreciation-Transportation Equipment	1,606.97	1,606.97
Depreciation-Furniture, Fixtures And Books	530.99	530.99
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	31,373.61	31,373.61
Total Expenses	609,547.36	609,547.36
Total Comprehensive Income	734,989.76	734,989.76

Certified Correct:


Arlene Mae B. Bafatayo
OIC - General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of January 31, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(74,803.04)	49,998.81
Petty Cash	-	9,628.00
Cash in Bank-Local Currency, Current Account	541,367.63	1,313,406.73
Cash in Bank-Local Currency, Savings Account	401,167.34	13,627,729.42
TOTAL CASH AND CASH EQUIVALENTS	<u>867,731.93</u>	<u>15,000,762.96</u>
Receivables		
Accounts Receivable	(16,613.01)	4,834,586.48
Receivables-Disallowances/Charges	(3,500.00)	1,201,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>(20,113.01)</u>	<u>6,353,086.56</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>(20,113.01)</u>	<u>1,461,271.98</u>
Inventories		
Office Supplies Inventory	(20,729.98)	-
Accountable Forms, Plates And Stickers Inventory	-	54,944.40
Other Supplies And Materials Inventory	(96,523.57)	1,402,959.57
TOTAL INVENTORIES	<u>(117,253.55)</u>	<u>1,457,903.97</u>
Other Assets		
Advances For Payroll	6,300.00	6,300.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>6,300.00</u>	<u>58,049.24</u>
Total Current Assets	<u>736,665.37</u>	<u>17,977,988.15</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,357,731.54
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,957.32)</u>	<u>6,106,354.81</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,373,688.92
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>861,506.34</u>

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	10,954.59	3,379,684.32
Net Book Value of Machinery	<u>(10,954.59)</u>	<u>1,577,082.12</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	959.78	146,839.16
Net Book Value of Office Equipment	<u>(959.78)</u>	<u>(8,274.80)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	98,081.86
Net Book Value of Information and Communication Technology Equ	<u>(676.50)</u>	<u>25,570.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,025,133.22
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>81,285.94</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	99,200.13
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>20,888.30</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(31,373.61)</u>	<u>8,832,575.44</u>
Investments		
Sinking Fund	<u>38,000.00</u>	<u>1,322,988.97</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	14,000.00	61,600.00
TOTAL INTANGIBLE ASSETS	<u>14,000.00</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>20,626.39</u>	<u>10,262,164.41</u>
TOTAL ASSETS	<u>757,291.76</u>	<u>28,240,152.56</u>

LIABILITIES

Current Liabilities

Financial Liabilities

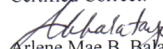
Accounts Payable	-	44,750.00
Due to Officers And Employees	(1,967.35)	8,182.65
Loans Payable-Domestic	(54,739.00)	630,649.00
TOTAL FINANCIAL LIABILITIES	<u>(56,706.35)</u>	<u>683,581.65</u>

Inter-Agency Payables

Due to BIR	4,331.96	57,037.50
Due to GSIS	72,596.20	64,398.45
Due to PAG-IBIG	8,481.85	2,997.90

Due to PHILHEALTH	(1,314.93)	7,020.13
Due to NGAS	-	453,724.90
Due to Government Corporations	(6,800.90)	54,816.58
TOTAL INTER-AGENCY PAYABLES	77,294.18	639,995.46
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	20,587.83	1,322,557.12
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,714.17	114,288.35
Total Non-Current Liabilities	1,714.17	5,750,511.64
TOTAL LIABILITIES	22,302.00	7,073,068.76
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	734,989.76	20,545,578.48
TOTAL EQUITY	734,989.76	21,167,083.80
TOTAL LIABILITIES & EQUITY	757,291.76	28,240,152.56

Certified Correct:


Arlene Mae B. Balatayo
OIC - General Manager



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

Detailed Cash Flow Statement
As of January 31, 2020

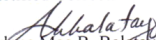
	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	48,742.90	48,742.90
Business income	1,314,121.40	1,314,121.40
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables	-	-
Other receipts	7,800.00	7,800.00
Total cash inflows	<u>1,370,664.30</u>	<u>1,370,664.30</u>
Cash outflows		
Personal services	169,480.45	169,480.45
Maintenance and other operating expenses	163,766.54	163,766.54
Interest expense	-	-
Purchase of inventories	21,341.96	21,341.96
Prepayments, deposits and deferred charges	-	-
Other assets	-	-
Payables	-	-
Other disbursements	6,388.42	6,388.42
Total cash outflows	<u>360,977.37</u>	<u>360,977.37</u>
<i>Net cash from operating activities</i>	<u>1,009,686.93</u>	<u>1,009,686.93</u>
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	38,000.00	38,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>38,000.00</u>	<u>38,000.00</u>
<i>Net cash from investing activities</i>	<u>(38,000.00)</u>	<u>(38,000.00)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	54,739.00	54,739.00
Retirement/Redemption of debt securities		-
Financial expenses	42,916.00	42,916.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(97,655.00)</u>
Net increase in cash and cash equivalents	874,031.93	874,031.93
Cash and cash equivalents at beginning of period	<u>14,133,031.04</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>15,007,062.97</u>	<u>15,007,062.97</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	49,998.81
Petty Cash Fund	9,628.00
Payroll Fund	6,300.01
Cash in Bank-LCCA	1,313,406.73
Cash in Bank-LCSA	13,627,729.42
	<u>15,007,062.97</u>

Certified Correct:


Arlene Mae B. Balatayo
OIC - General Manager



MANAPLA WATER DISTRICT


Statement of Comprehensive Income

As of February 29, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,268,867.84	2,521,386.14
Interest Income	-	-
Fines and Penalties-Business Income	37,792.64	81,068.56
Other Business Income	66,384.08	115,126.98
Total Service and Business Income	1,373,044.56	2,717,581.68
Other Non-Operating Income		
Total Revenue	1,373,044.56	2,717,581.68
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	110,798.00	211,274.00
Salaries And Wages-Casual/Contractual	77,181.60	127,145.22
Personnel Economic Relief Allowance (PERA)	24,000.00	43,545.48
Representation Allowance (RA)	5,000.00	8,709.68
Transportation Allowance (TA)	5,000.00	8,709.68
Clothing/Uniform Allowance	66,000.00	66,000.00
Honoraria	21,475.00	41,295.00
Overtime And Night Pay	14,315.58	29,128.08
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	13,600.00	17,200.00
Retirement And Life Insurance Premiums	18,052.75	36,105.50
Pag-Ibig Contributions	1,200.00	2,400.00
Philhealth Contributions	2,638.28	5,276.56
Employees Compensation Insurance Premiums	1,046.25	2,092.50
Terminal Leave Benefits	7,481.43	7,481.43
Other Personnel Benefits	-	-
Total Personnel Expenses	367,788.89	606,363.13
Traveling Expenses-Local	8,914.00	13,612.00
Training Expenses	-	-
Office Supplies Expenses	7,582.20	29,301.18
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	3,600.00	3,600.00
Fuel, Oil And Lubricants Expenses	6,892.50	10,985.73
Other Supplies And Materials Expenses	78,527.67	197,731.24

Electricity Expenses	96,691.30	192,479.29
Postage And Courier Services	-	200.00
Telephone Expenses	3,356.24	7,260.28
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	270.00	555.00
Legal Services	200.00	500.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	500.00	500.00
Repairs & Maintenance-Transportation Equipment	880.00	1,575.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	-
Fidelity Bond Premiums	-	-
Insurance Expenses	4,077.12	4,077.12
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	5,266.00	5,506.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	39,144.05	84,701.75
Total Maintenance And Other Operating Exp.	256,401.08	553,084.59
Financial Expenses		
Interest Expenses	42,542.00	85,458.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.31	25,914.63
Depreciation-Buildings And Other Structures	3,687.46	7,374.92
Depreciation-Machinery And Equipment	14,567.52	27,158.39
Depreciation-Transportation Equipment	1,606.97	3,213.94
Depreciation-Furniture, Fixtures And Books	530.99	1,061.98
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	33,350.25	64,723.86
Total Expenses	700,082.22	1,309,629.58
Total Comprehensive Income	672,962.34	1,407,952.10

Prepared by:


Arlene Mae B. Baltayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of February 29, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	50,375.98	100,374.79
Petty Cash	372.00	10,000.00
Cash in Bank-Local Currency, Current Account	203,665.71	1,517,072.44
Cash in Bank-Local Currency, Savings Account	270,610.56	13,898,339.98
TOTAL CASH AND CASH EQUIVALENTS	525,024.25	15,525,787.21
Receivables		
Accounts Receivable	17,265.36	4,851,851.84
Receivables-Disallowances/Charges	(4,000.00)	1,197,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	13,265.36	6,366,351.92
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	13,265.36	1,474,537.34
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	54,944.40
Other Supplies And Materials Inventory	7,672.33	1,410,631.90
TOTAL INVENTORIES	7,672.33	1,465,576.30
Other Assets		
Advances For Payroll	(6,300.00)	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	(6,300.00)	51,749.24
Total Current Assets	539,661.94	18,517,650.09
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.31	2,370,688.85
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.31)	6,093,397.50
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,377,376.38
Net Book Value of Other Structures	(3,687.46)	857,818.88

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	12,931.24	3,392,615.56
Net Book Value of Machinery	<u>(12,931.24)</u>	<u>1,564,150.88</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	959.78	147,798.94
Net Book Value of Office Equipment	<u>(959.78)</u>	<u>(9,234.58)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Technology Equipment	676.50	98,758.36
Net Book Value of Information and Communication Technology Equipment	<u>(676.50)</u>	<u>24,893.55</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,026,740.19
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>79,678.97</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	99,731.12
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>20,357.31</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(33,350.25)</u>	<u>8,799,225.19</u>
Investments		
Sinking Fund	<u>39,000.00</u>	<u>1,361,988.97</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>5,649.75</u>	<u>10,267,814.16</u>
TOTAL ASSETS	<u>545,311.69</u>	<u>28,785,464.25</u>

LIABILITIES

Current Liabilities

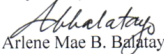
Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	90.02	8,272.67
Loans Payable-Domestic	(55,113.00)	575,536.00
TOTAL FINANCIAL LIABILITIES	<u>(55,022.98)</u>	<u>628,558.67</u>

Inter-Agency Payables

Due to BIR	4,017.87	61,055.37
Due to GSIS	9,350.85	73,749.30
Due to PAG-IBIG	(133.09)	2,864.81

Due to PHILHEALTH	(196.32)	6,823.81
Due to NGAS	(88,374.32)	365,350.58
Due to Government Corporations	-	54,816.58
TOTAL INTER-AGENCY PAYABLES	(75,335.01)	564,660.45
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(130,357.99)	1,192,199.13
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,707.34	116,995.69
Total Non-Current Liabilities	2,707.34	5,753,218.98
TOTAL LIABILITIES	(127,650.65)	6,945,418.11
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	672,962.34	21,218,540.82
TOTAL EQUITY	672,962.34	21,840,046.14
TOTAL LIABILITIES & EQUITY	545,311.69	28,785,464.25

Prepared by:

Arlene Mae B. Balatayo
Corporate Accounts analyst-Designate

Noted by:
Rolando B. Espino
Interim General Manager



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

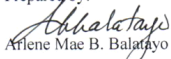
Detailed Cash Flow Statement
As of February 29, 2020

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	66,384.08	115,126.98
Business income	1,292,102.46	2,606,223.86
Permits and licenses		-
Receipts of Interests from Deposit		-
Other income		-
Receivables	-	-
Other receipts	1,500.00	9,300.00
Total cash inflows	<u>1,359,986.54</u>	<u>2,730,650.84</u>
Cash outflows		-
Personal services	272,624.52	442,104.97
Maintenance and other operating expenses	171,919.23	335,685.77
Interest expense		-
Purchase of inventories	81,582.14	102,924.10
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	178,481.40	184,869.82
Total cash outflows	<u>704,607.29</u>	<u>1,065,584.66</u>
<i>Net cash from operating activities</i>	<u>655,379.25</u>	<u>1,665,066.18</u>
		-
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	39,000.00	77,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>39,000.00</u>	<u>77,000.00</u>
<i>Net cash from investing activities</i>	<u>(39,000.00)</u>	<u>(77,000.00)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	55,113.00	109,852.00
Retirement/Redemption of debt securities		-
Financial expenses	42,542.00	85,458.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(195,310.00)</u>
Net increase in cash and cash equivalents	518,724.25	1,392,756.18
Cash and cash equivalents at beginning of period	<u>15,007,062.97</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>15,525,787.22</u>	<u>15,525,787.22</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	100,374.79
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	1,517,072.44
Cash in Bank-LCSA	<u>13,898,339.98</u>
	<u>15,525,787.22</u>

Prepared by:

 Arlene Mae B. Balatayo
 Corporate Accounts analyst-Designate

Noted by:
 Rolando B. Espino
 Interim General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of March 31, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,216,096.73	3,737,482.87
Interest Income	3,133.72	3,133.72
Fines and Penalties-Business Income	25,079.62	106,148.18
Other Business Income	111,542.40	226,669.38
Total Service and Business Income	1,355,852.47	4,073,434.15
Other Non-Operating Income		
Total Revenue	1,355,852.47	4,073,434.15
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	97,588.50	308,862.50
Salaries And Wages-Casual/Contractual	75,600.00	202,745.22
Personnel Economic Relief Allowance (PERA)	23,000.00	66,545.48
Representation Allowance (RA)	-	8,709.68
Transportation Allowance (TA)	-	8,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	16,535.00	57,830.00
Overtime And Night Pay	748.00	29,876.08
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	3,600.00	20,800.00
Retirement And Life Insurance Premiums	20,782.62	56,888.12
Pag-Ibig Contributions	1,200.00	3,600.00
Philhealth Contributions	2,846.84	8,123.40
Employees Compensation Insurance Premiums	1,114.50	3,207.00
Terminal Leave Benefits	-	7,481.43
Other Personnel Benefits	-	-
Total Personnel Expenses	243,015.46	849,378.59
Traveling Expenses-Local	4,427.00	18,039.00
Training Expenses	-	-
Office Supplies Expenses	862.45	30,163.63
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	-	3,600.00
Fuel, Oil And Lubricants Expenses	5,452.14	16,437.87
Other Supplies And Materials Expenses	74,754.55	272,485.79

Electricity Expenses	95,353.83	287,833.12
Postage And Courier Services	130.00	330.00
Telephone Expenses	3,327.01	10,587.29
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	1,510.00	2,065.00
Legal Services	300.00	800.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	450.00	950.00
Repairs & Maintenance-Transportation Equipment	-	1,575.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	1,004.12	1,004.12
Fidelity Bond Premiums	-	-
Insurance Expenses	-	4,077.12
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	500.00	6,006.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	43,210.90	127,912.65
Total Maintenance And Other Operating Exp.	231,282.00	784,366.59
Financial Expenses		
Interest Expenses	42,165.00	127,623.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	38,871.95
Depreciation-Buildings And Other Structures	3,687.46	11,062.38
Depreciation-Machinery And Equipment	14,567.52	41,725.91
Depreciation-Transportation Equipment	1,606.97	4,820.91
Depreciation-Furniture, Fixtures And Books	530.99	1,592.97
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	33,350.26	98,074.12
Total Expenses	549,812.72	1,859,442.30
Total Comprehensive Income	806,039.75	2,213,991.85

Prepared by:


Arlene Mae B. Bajajayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of March 31, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(13,405.84)	86,968.95
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(735,880.23)	781,192.21
Cash in Bank-Local Currency, Savings Account	1,162,604.45	15,060,944.43
TOTAL CASH AND CASH EQUIVALENTS	413,318.38	15,939,105.59
Receivables		
Accounts Receivable	183,275.97	5,035,127.81
Receivables-Disallowances/Charges	(4,000.00)	1,193,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	179,275.97	6,545,627.89
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	179,275.97	1,653,813.31
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	54,944.40
Other Supplies And Materials Inventory	(56,534.55)	1,354,097.35
TOTAL INVENTORIES	(56,534.55)	1,409,041.75
Other Assets		
Advances For Payroll	167,444.35	167,444.36
Advances To Officers And Employees	30,000.00	37,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	197,444.35	249,193.59
Total Current Assets	733,504.15	19,251,154.24
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,383,646.17
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.32)	6,080,440.18
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,381,063.84
Net Book Value of Other Structures	(3,687.46)	854,131.42

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	12,931.24	3,405,546.80
Net Book Value of Machinery	<u>(12,931.24)</u>	<u>1,551,219.64</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	959.78	148,758.72
Net Book Value of Office Equipment	<u>(959.78)</u>	<u>(10,194.36)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	676.50	99,434.86
Net Book Value of Information and Communication Technology Equ	<u>(676.50)</u>	<u>24,217.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,028,347.16
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>78,072.00</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	100,262.11
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>19,826.32</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMENT	<u>(33,350.26)</u>	<u>8,765,874.93</u>
Investments		
Sinking Fund	267.86	1,362,256.83
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>(33,082.40)</u>	<u>10,234,731.76</u>
TOTAL ASSETS	<u>700,421.75</u>	<u>29,485,886.00</u>

LIABILITIES

Current Liabilities

Financial Liabilities

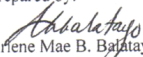
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	8,272.67
Loans Payable-Domestic	(55,490.00)	520,046.00
TOTAL FINANCIAL LIABILITIES	<u>(55,490.00)</u>	<u>573,068.67</u>

Inter-Agency Payables

Due to BIR	(5,280.81)	55,774.56
Due to GSIS	(15,998.09)	57,751.21
Due to PAG-IBIG	(3,648.76)	(783.95)

Due to PHILHEALTH	(120.72)	6,703.09
Due to NGAS	-	365,350.58
Due to Government Corporations	-	54,816.58
TOTAL INTER-AGENCY PAYABLES	(25,048.38)	539,612.07
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(80,538.38)	1,111,660.75
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(25,079.62)	91,916.07
Total Non-Current Liabilities	(25,079.62)	5,728,139.36
TOTAL LIABILITIES	(105,618.00)	6,839,800.11
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	806,039.75	22,024,580.57
TOTAL EQUITY	806,039.75	22,646,085.89
TOTAL LIABILITIES & EQUITY	700,421.75	29,485,886.00

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



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

Detailed Cash Flow Statement
As of March 31, 2020

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	111,542.40	226,669.38
Business income	1,033,290.35	3,639,514.21
Permits and licenses	-	-
Receipts of Interests from Deposit	3,133.72	3,133.72
Other income	-	-
Receivables	-	-
Other receipts	168,944.35	178,244.35
Total cash inflows	1,316,910.82	4,047,561.66
Cash outflows		
Personal services	367,839.43	809,944.40
Maintenance and other operating expenses	150,678.05	486,363.82
Interest expense	-	-
Purchase of inventories	18,000.00	120,924.10
Prepayments, deposits and deferred charges	-	-
Other assets	-	-
Payables	-	-
Other disbursements	101,707.75	286,577.57
Total cash outflows	638,225.23	1,703,809.89
Net cash from operating activities	678,685.59	2,343,751.77
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	267.86	77,267.86
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans	-	-
Total cash outflows	267.86	77,267.86
Net cash from investing activities	(267.86)	(77,267.86)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan	-	-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	55,490.00	165,342.00
Retirement/Redemption of debt securities		
Financial expenses	42,165.00	127,623.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(292,965.00)</u>
Net increase in cash and cash equivalents	580,762.73	1,973,518.91
Cash and cash equivalents at beginning of period	<u>15,525,787.22</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>16,106,549.95</u>	<u>16,106,549.95</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	86,968.95
Petty Cash Fund	10,000.00
Payroll Fund	167,444.36
Cash in Bank-LCCA	781,192.21
Cash in Bank-LCSA	<u>15,060,944.43</u>
	<u>16,106,549.95</u>

Prepared by:

Arlene Mae B. Bajajayo
Arlene Mae B. Bajajayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager

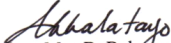


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of April 30, 2020

	<u>This Month</u>	<u>Year to Date</u>
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,364,296.70	5,101,779.57
Interest Income	-	3,133.72
Fines and Penalties-Business Income	4,091.85	110,240.03
Other Business Income	18,350.10	245,019.48
Total Service and Business Income	<u>1,386,738.65</u>	<u>5,460,172.80</u>
Other Non-Operating Income		
Total Revenue	<u>1,386,738.65</u>	<u>5,460,172.80</u>
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	84,055.00	392,917.50
Salaries And Wages-Casual/Contractual	75,600.00	278,345.22
Personnel Economic Relief Allowance (PERA)	22,000.00	88,545.48
Representation Allowance (RA)	-	8,709.68
Transportation Allowance (TA)	-	8,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	9,310.00	67,140.00
Overtime And Night Pay	2,896.84	32,772.92
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	87,400.00	108,200.00
Retirement And Life Insurance Premiums	20,782.62	77,670.74
Pag-Ibig Contributions	1,200.00	4,800.00
Philhealth Contributions	2,846.84	10,970.24
Employees Compensation Insurance Premiums	1,114.50	4,321.50
Terminal Leave Benefits	21,559.49	29,040.92
Other Personnel Benefits	-	-
Total Personnel Expenses	<u>328,765.29</u>	<u>1,178,143.88</u>
Traveling Expenses-Local	1,176.00	19,215.00
Training Expenses	-	-
Office Supplies Expenses	906.00	31,069.63
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	-	3,600.00
Fuel, Oil And Lubricants Expenses	3,588.37	20,026.24
Other Supplies And Materials Expenses	164,391.83	436,877.62

Electricity Expenses	95,084.73	382,917.85
Postage And Courier Services	-	330.00
Telephone Expenses	500.00	11,087.29
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	4,360.00	6,425.00
Legal Services	200.00	1,000.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	1,200.00	2,150.00
Repairs & Maintenance-Transportation Equipment	75.00	1,650.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	70,624.99	71,629.11
Fidelity Bond Premiums	-	-
Insurance Expenses	-	4,077.12
Advertising, Promotional And Marketing Expenses	7,050.00	7,050.00
Printing And Publication Expenses	200.00	200.00
Representation Expenses	31,253.95	37,259.95
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	44,600.00	172,512.65
Total Maintenance And Other Operating Exp.	425,210.87	1,209,577.46
Financial Expenses		
Interest Expenses	41,786.00	169,409.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	51,829.27
Depreciation-Buildings And Other Structures	3,687.46	14,749.84
Depreciation-Machinery And Equipment	13,277.79	55,003.70
Depreciation-Transportation Equipment	1,606.97	6,427.88
Depreciation-Furniture, Fixtures And Books	530.99	2,123.96
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	32,060.53	130,134.65
Total Expenses	827,822.69	2,687,264.99
Total Comprehensive Income	558,915.96	2,772,907.81

Prepared by:


Arlene Mae B. Balatayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of April 30, 2020

	<u>This Month</u>	<u>Year to Date</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(39,600.53)	47,368.42
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	496,373.29	1,277,565.50
Cash in Bank-Local Currency, Savings Account	176,327.07	15,237,271.50
TOTAL CASH AND CASH EQUIVALENTS	<u>633,099.83</u>	<u>16,572,205.42</u>
Receivables		
Accounts Receivable	181,595.31	5,216,723.12
Receivables-Disallowances/Charges	(2,500.00)	1,191,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>179,095.31</u>	<u>6,724,723.20</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>179,095.31</u>	<u>1,832,908.62</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	54,944.40
Other Supplies And Materials Inventory	(163,941.83)	1,190,155.52
TOTAL INVENTORIES	<u>(163,941.83)</u>	<u>1,245,099.92</u>
Other Assets		
Advances For Payroll	(167,444.35)	0.01
Advances To Officers And Employees	(30,000.00)	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>(197,444.35)</u>	<u>51,749.24</u>
Total Current Assets	<u>450,808.96</u>	<u>19,701,963.20</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,396,603.49
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,957.32)</u>	<u>6,067,482.86</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,384,751.30
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>850,443.96</u>

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,417,450.81
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,539,315.63</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	959.78	149,718.50
Net Book Value of Office Equipment	<u>(959.78)</u>	<u>(11,154.14)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	414.00	99,848.86
Net Book Value of Information and Communication Technology Equ	<u>(414.00)</u>	<u>23,803.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,029,954.13
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>76,465.03</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	100,793.10
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>19,295.33</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEN	<u>(32,060.53)</u>	<u>8,733,814.40</u>
Investments		
Sinking Fund	65,000.00	1,427,256.83
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	-	<u>106,600.00</u>
Total Non-Current Assets	32,939.47	<u>10,267,671.23</u>
TOTAL ASSETS	483,748.43	<u>29,969,634.43</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(4,178.73)	4,093.94
Loans Payable-Domestic	(55,869.00)	464,177.00
TOTAL FINANCIAL LIABILITIES	<u>(60,047.73)</u>	<u>513,020.94</u>

Inter-Agency Payables

Due to BIR	(322.18)	55,452.38
Due to GSIS	(4,218.02)	53,533.19
Due to PAG-IBIG	4,673.80	3,889.85

Due to PHILHEALTH	(323.72)	6,379.37
Due to NGAS	-	365,350.58
Due to Government Corporations	(10,837.83)	43,978.75
TOTAL INTER-AGENCY PAYABLES	(11,027.95)	528,584.12
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(71,075.68)	1,040,585.07
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(4,091.85)	87,824.22
Total Non-Current Liabilities	(4,091.85)	5,724,047.51
TOTAL LIABILITIES	(75,167.53)	6,764,632.58
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	558,915.96	22,583,496.53
TOTAL EQUITY	558,915.96	23,205,001.85
TOTAL LIABILITIES & EQUITY	483,748.43	29,969,634.43

Prepared by:

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

Noted by:

Rolando B. Espino
Interim General Manager



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

Detailed Cash Flow Statement
As of April 30, 2020


	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	18,350.10	245,019.48
Business income	1,182,701.39	4,822,215.60
Permits and licenses		-
Receipts of Interests from Deposit		3,133.72
Other income		-
Receivables	-	-
Other receipts	5,848.85	184,093.20
Total cash inflows	<u>1,206,900.34</u>	<u>5,254,462.00</u>
Cash outflows		-
Personal services	275,074.27	1,085,018.67
Maintenance and other operating expenses	135,574.73	621,938.55
Interest expense		-
Purchase of inventories	450.00	121,374.10
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	167,490.86	454,068.43
Total cash outflows	<u>578,589.86</u>	<u>2,282,399.75</u>
Net cash from operating activities	<u>628,310.48</u>	<u>2,972,062.25</u>
		-
Cash flow from investing activities		-
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		-
Investments	65,000.00	142,267.86
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>65,000.00</u>	<u>142,267.86</u>
Net cash from investing activities	<u>(65,000.00)</u>	<u>(142,267.86)</u>
		-
Cash flow from financing activities		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	55,869.00	221,211.00
Retirement/Redemption of debt securities		-
Financial expenses	41,786.00	169,409.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(390,620.00)</u>
Net increase in cash and cash equivalents	465,655.48	2,439,174.39
Cash and cash equivalents at beginning of period	<u>16,106,549.95</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>16,572,205.43</u>	<u>16,572,205.43</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	47,368.42
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	1,277,565.50
Cash in Bank-LCSA	<u>15,237,271.50</u>
	<u>16,572,205.43</u>

Prepared by:


Arlene Mae B. Baldajoy
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of May 31, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,369,712.27	6,471,491.84
Interest Income	-	3,133.72
Fines and Penalties-Business Income	17,814.59	128,054.62
Other Business Income	100,752.10	345,771.58
Total Service and Business Income	1,488,278.96	6,948,451.76
Other Non-Operating Income		
Total Revenue	1,488,278.96	6,948,451.76
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	84,055.00	476,972.50
Salaries And Wages-Casual/Contractual	75,600.00	353,945.22
Personnel Economic Relief Allowance (PERA)	22,000.00	110,545.48
Representation Allowance (RA)	-	8,709.68
Transportation Allowance (TA)	-	8,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	17,618.00	84,758.00
Overtime And Night Pay	8,014.09	40,787.01
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	237,555.00	345,755.00
Retirement And Life Insurance Premiums	17,377.42	95,048.16
Pag-Ibig Contributions	1,000.00	5,800.00
Philhealth Contributions	2,034.82	13,005.06
Employees Compensation Insurance Premiums	914.50	5,236.00
Terminal Leave Benefits	-	29,040.92
Other Personnel Benefits	-	-
Total Personnel Expenses	466,168.83	1,644,312.71
Traveling Expenses-Local	1,908.00	21,123.00
Training Expenses	-	-
Office Supplies Expenses	3,160.25	34,229.88
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	-	3,600.00
Fuel, Oil And Lubricants Expenses	9,117.57	29,143.81
Other Supplies And Materials Expenses	160,487.42	597,365.04

Electricity Expenses	103,474.63	486,392.48
Postage And Courier Services	-	330.00
Telephone Expenses	4,714.08	15,801.37
Awards/Rewards Expenses	500.00	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	70.00	6,495.00
Legal Services	-	1,000.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	1,500.00	3,650.00
Repairs & Maintenance-Transportation Equipment	415.00	2,065.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	1,169.24	72,798.35
Fidelity Bond Premiums	-	-
Insurance Expenses	-	4,077.12
Advertising, Promotional And Marketing Expenses	-	7,050.00
Printing And Publication Expenses	-	200.00
Representation Expenses	2,095.00	39,354.95
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	58,180.00	230,692.65
Total Maintenance And Other Operating Exp.	346,791.19	1,556,368.65
Financial Expenses		
Interest Expenses	41,405.00	210,814.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	64,786.59
Depreciation-Buildings And Other Structures	3,687.46	18,437.30
Depreciation-Machinery And Equipment	13,277.79	68,281.49
Depreciation-Transportation Equipment	1,606.97	8,034.85
Depreciation-Furniture, Fixtures And Books	530.99	2,654.95
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	32,060.53	162,195.18
Total Expenses	886,425.55	3,573,690.54
Total Comprehensive Income	601,853.41	3,374,761.22

Certified by:


Arlene Mae B. Batayao
Corporate Accounts Analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of May 31, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	9,373.42	56,741.84
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	3,160.88	1,280,726.38
Cash in Bank-Local Currency, Savings Account	729,243.35	15,966,514.85
TOTAL CASH AND CASH EQUIVALENTS	<u>741,777.65</u>	<u>17,313,983.07</u>
Receivables		
Accounts Receivable	(262,647.17)	4,954,075.95
Receivables-Disallowances/Charges	(3,500.00)	1,187,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>(266,147.17)</u>	<u>6,458,576.03</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>(266,147.17)</u>	<u>1,566,761.45</u>
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	-	54,944.40
Other Supplies And Materials Inventory	100,885.41	1,291,040.93
TOTAL INVENTORIES	<u>100,885.41</u>	<u>1,345,985.33</u>
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>-</u>	<u>51,749.24</u>
Total Current Assets	<u>576,515.89</u>	<u>20,278,479.09</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,409,560.81
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,957.32)</u>	<u>6,054,525.54</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,388,438.76
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>846,756.50</u>

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,429,354.82
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,527,411.62</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	959.78	150,678.28
Net Book Value of Office Equipment	<u>(959.78)</u>	<u>(12,113.92)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication T	414.00	100,262.86
Net Book Value of Information and Communication Technology Equi	<u>(414.00)</u>	<u>23,389.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,031,561.10
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>74,858.06</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	101,324.09
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>18,764.34</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(32,060.53)</u>	<u>8,701,753.87</u>
Investments		
Sinking Fund	<u>50,000.00</u>	<u>1,477,256.83</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>17,939.47</u>	<u>10,285,610.70</u>
TOTAL ASSETS	<u>594,455.36</u>	<u>30,564,089.79</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	4,093.94
Loans Payable-Domestic	(56,250.00)	407,927.00
TOTAL FINANCIAL LIABILITIES	<u>(56,250.00)</u>	<u>456,770.94</u>
Inter-Agency Payables		
Due to BIR	14,630.77	70,083.15
Due to GSIS	(1,881.18)	51,652.01
Due to PAG-IBIG	(100.00)	3,789.85

Due to PHILHEALTH	(488.28)	5,891.09
Due to NGAS	-	365,350.58
Due to Government Corporations	-	43,978.75
TOTAL INTER-AGENCY PAYABLES	12,161.31	540,745.43
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(44,088.69)	996,496.38
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	36,690.64	124,514.86
Total Non-Current Liabilities	36,690.64	5,760,738.15
TOTAL LIABILITIES	(7,398.05)	6,757,234.53
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	601,853.41	23,185,349.94
TOTAL EQUITY	601,853.41	23,806,855.26
TOTAL LIABILITIES & EQUITY	594,455.36	30,564,089.79

Prepared by:


Arlene Mae B. Balatayo

Corporate Accounts analyst-Designate



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

Detailed Cash Flow Statement
As of May 31, 2020

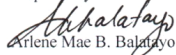
	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	100,752.10	345,771.58
Business income	1,686,864.67	6,509,080.27
Permits and licenses		-
Receipts of Interests from Deposit		3,133.72
Other income		-
Receivables	-	-
Other receipts	1,000.00	185,093.20
Total cash inflows	<u>1,788,616.77</u>	<u>7,043,078.77</u>
Cash outflows		-
Personal services	451,735.56	1,536,754.23
Maintenance and other operating expenses	146,102.61	768,041.16
Interest expense		-
Purchase of inventories	247,398.57	368,772.67
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	53,947.38	508,015.81
Total cash outflows	<u>899,184.12</u>	<u>3,181,583.87</u>
Net cash from operating activities	<u>889,432.65</u>	<u>3,861,494.90</u>
		-
Cash flow from investing activities		-
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		-
Investments	50,000.00	192,267.86
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>50,000.00</u>	<u>192,267.86</u>
Net cash from investing activities	<u>(50,000.00)</u>	<u>(192,267.86)</u>
		-
Cash flow from financing activities		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	56,250.00	277,461.00
Retirement/Redemption of debt securities		-
Financial expenses	41,405.00	210,814.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(488,275.00)</u>
Net increase in cash and cash equivalents	741,777.65	3,180,952.04
Cash and cash equivalents at beginning of period	<u>16,572,205.43</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>17,313,983.08</u>	<u>17,313,983.08</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	56,741.84
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	1,280,726.38
Cash in Bank-LCSA	15,966,514.85
	<u>17,313,983.08</u>

Prepared by:



Erlene Mae B. Balatayo

Corporate Accounts Analyst-Designate



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of June 30, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,462,555.66	7,934,047.50
Interest Income	3,500.10	6,633.82
Fines and Penalties-Business Income	52,157.39	180,212.01
Other Business Income	97,214.76	442,986.34
Total Service and Business Income	1,615,427.91	8,563,879.67
Other Non-Operating Income		
Total Revenue	1,615,427.91	8,563,879.67
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	84,055.00	561,027.50
Salaries And Wages-Casual/Contractual	75,600.00	429,545.22
Personnel Economic Relief Allowance (PERA)	22,000.00	132,545.48
Representation Allowance (RA)	20,000.00	28,709.68
Transportation Allowance (TA)	20,000.00	28,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	19,118.00	103,876.00
Overtime And Night Pay	4,506.94	45,293.95
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	2,400.00	348,155.00
Retirement And Life Insurance Premiums	19,158.60	114,206.76
Pag-Ibig Contributions	1,100.00	6,900.00
Philhealth Contributions	2,440.83	15,445.89
Employees Compensation Insurance Premiums	1,014.50	6,250.50
Terminal Leave Benefits	7,538.78	36,579.70
Other Personnel Benefits	-	-
Total Personnel Expenses	278,932.65	1,923,245.36
Traveling Expenses-Local	3,100.00	24,223.00
Training Expenses	-	-
Office Supplies Expenses	3,736.75	37,966.63
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	2,400.00	6,000.00
Fuel, Oil And Lubricants Expenses	12,246.82	41,390.63
Other Supplies And Materials Expenses	156,829.65	754,194.69
Electricity Expenses	104,036.45	590,428.93

Postage And Courier Services	335.00	665.00
Telephone Expenses	500.00	16,301.37
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	65.00	6,560.00
Legal Services	-	1,000.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	580.00	4,230.00
Repairs & Maintenance-Transportation Equipment	4,291.00	6,356.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	2,529.06	75,327.41
Fidelity Bond Premiums	-	-
Insurance Expenses	4,633.70	8,710.82
Advertising, Promotional And Marketing Expenses	-	7,050.00
Printing And Publication Expenses	-	200.00
Representation Expenses	1,488.00	40,842.95
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	61,985.00	292,677.65
Total Maintenance And Other Operating Exp.	358,756.43	1,915,125.08
Financial Expenses		
Interest Expenses	41,020.00	251,834.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	77,743.91
Depreciation-Buildings And Other Structures	3,687.46	22,124.76
Depreciation-Machinery And Equipment	12,318.01	80,599.50
Depreciation-Transportation Equipment	1,606.97	9,641.82
Depreciation-Furniture, Fixtures And Books	530.99	3,185.94
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	31,100.75	193,295.93
Total Expenses	709,809.83	4,283,500.37
Total Comprehensive Income	905,618.08	4,280,379.30

Certified by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of June 30, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(5,373.43)	51,368.41
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	278,911.60	1,559,637.98
Cash in Bank-Local Currency, Savings Account	610,553.85	16,577,068.70
TOTAL CASH AND CASH EQUIVALENTS	884,092.02	18,198,075.09
Receivables		
Accounts Receivable	(39,917.07)	4,914,158.88
Receivables-Disallowances/Charges	(4,000.00)	1,183,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(43,917.07)	6,414,658.96
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(43,917.07)	1,522,844.38
Inventories		
Office Supplies Inventory	12,726.00	12,726.00
Accountable Forms, Plates And Stickers Inventory	12,000.00	66,944.40
Other Supplies And Materials Inventory	(27,308.42)	1,263,732.51
TOTAL INVENTORIES	(2,582.42)	1,343,402.91
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	-	51,749.24
Total Current Assets	837,592.53	21,116,071.62
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,422,518.13
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,957.32)	6,041,568.22
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,392,126.22
Net Book Value of Other Structures	(3,687.46)	843,069.04
Machinery	-	4,956,766.44

Less: Accumulated Depreciation-Machinery	11,904.01	3,441,258.83
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,515,507.61</u>
Office Equipment	-	138,564.36
Less: Accumulated Depreciation-Office Equipment	-	150,678.28
Net Book Value of Office Equipment	<u>-</u>	<u>(12,113.92)</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	414.00	100,676.86
Net Book Value of Information and Communication Technology Eq	<u>(414.00)</u>	<u>22,975.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,033,168.07
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>73,251.09</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	101,855.08
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>18,233.35</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(31,100.75)</u>	<u>8,670,653.12</u>
Investments		
Sinking Fund	<u>45,288.80</u>	<u>1,522,545.63</u>
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>14,188.05</u>	<u>10,299,798.75</u>
TOTAL ASSETS	<u>851,780.58</u>	<u>31,415,870.37</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	6,056.08	10,150.02
Loans Payable-Domestic	(56,635.00)	351,292.00
TOTAL FINANCIAL LIABILITIES	<u>(50,578.92)</u>	<u>406,192.02</u>

Inter-Agency Payables

Due to BIR	(6,174.46)	63,908.69
Due to GSIS	(12,413.58)	39,238.43
Due to PAG-IBIG	3,648.76	7,438.61
Due to PHILHEALTH	(82.27)	5,808.82

Due to NGAS	-	365,350.58
Due to Government Corporations	17,638.73	61,617.48
TOTAL INTER-AGENCY PAYABLES	2,617.18	543,362.61
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(47,961.74)	948,534.64
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,875.76)	118,639.10
Total Non-Current Liabilities	(5,875.76)	5,754,862.39
TOTAL LIABILITIES	(53,837.50)	6,703,397.03

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	905,618.08	24,090,968.02
TOTAL EQUITY	905,618.08	24,712,473.34
TOTAL LIABILITIES & EQUITY	851,780.58	31,415,870.37

Certified by:

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

Noted by:

Rolando B. Espino
Interim General Manager



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

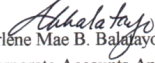
Detailed Cash Flow Statement
 As of June 30, 2020

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	97,214.76	442,986.34
Business income	1,548,754.36	8,057,834.63
Permits and licenses		-
Receipts of Interests from Deposit	3,500.10	6,633.82
Other income		-
Receivables	-	-
Other receipts	1,000.00	186,093.20
Total cash inflows	1,650,469.22	8,693,547.99
Cash outflows		
Personal services	235,508.09	1,772,262.32
Maintenance and other operating expenses	175,897.45	943,938.61
Interest expense		-
Purchase of inventories	134,551.11	503,323.78
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	77,476.75	585,492.56
Total cash outflows	623,433.40	3,805,017.27
Net cash from operating activities	1,027,035.82	4,888,530.72
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	45,288.80	237,556.66
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	45,288.80	237,556.66
Net cash from investing activities	(45,288.80)	(237,556.66)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	56,635.00	334,096.00
Retirement/Redemption of debt securities		-
Financial expenses	41,020.00	251,834.00
<i>Net cash from financing activities</i>	(97,655.00)	(585,930.00)
Net increase in cash and cash equivalents	884,092.02	4,065,044.06
Cash and cash equivalents at beginning of period	17,313,983.08	14,133,031.04
Cash and cash equivalents at end of period	18,198,075.10	18,198,075.10

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	51,368.41
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	1,559,637.98
Cash in Bank-LCSA	16,577,068.70
	<u>18,198,075.10</u>

Certified by:

 Arlene Mae B. Bajajayo
 Corporate Accounts Analyst-Designate

Noted by:
 Rolando B. Espino
 Interim General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of July 31, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,416,003.21	9,350,050.71
Interest Income	-	6,633.82
Fines and Penalties-Business Income	41,839.23	222,051.24
Other Business Income	89,389.40	532,375.74
Total Service and Business Income	1,547,231.84	10,111,111.51
Other Non-Operating Income		
Total Revenue	1,547,231.84	10,111,111.51
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	793,038.50
Salaries And Wages-Casual/Contractual	24,495.00	454,040.22
Personnel Economic Relief Allowance (PERA)	30,000.00	162,545.48
Representation Allowance (RA)	5,000.00	33,709.68
Transportation Allowance (TA)	5,000.00	33,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	19,939.00	123,815.00
Overtime And Night Pay	16,934.59	62,228.54
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	2,400.00	350,555.00
Retirement And Life Insurance Premiums	30,780.72	144,987.48
Pag-Ibig Contributions	1,500.00	8,400.00
Philhealth Contributions	3,847.65	19,293.54
Employees Compensation Insurance Premiums	1,606.33	7,856.83
Terminal Leave Benefits	9,980.95	46,560.65
Other Personnel Benefits	-	-
Total Personnel Expenses	383,495.24	2,306,740.60
Traveling Expenses-Local	5,688.00	29,911.00
Training Expenses	-	-
Office Supplies Expenses	19,841.90	57,808.53
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	15,800.00	21,800.00
Fuel, Oil And Lubricants Expenses	8,832.98	50,223.61
Other Supplies And Materials Expenses	90,331.34	844,526.03
Electricity Expenses	106,533.30	696,962.23

Postage And Courier Services	1,295.00	1,960.00
Telephone Expenses	500.00	16,801.37
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	275.00	6,835.00
Legal Services	250.00	1,250.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	320.00	320.00
Repairs & Maintenance-Machinery And Equipment	3,200.00	7,430.00
Repairs & Maintenance-Transportation Equipment	3,479.50	9,835.50
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	86,886.74	162,214.15
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	-	7,050.00
Printing And Publication Expenses	350.00	550.00
Representation Expenses	3,457.00	44,299.95
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	500.00	500.00
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	49,501.75	342,179.40
Total Maintenance And Other Operating Exp.	397,042.51	2,312,167.59
Financial Expenses		
Interest Expenses	40,633.00	292,467.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,957.32	90,701.23
Depreciation-Buildings And Other Structures	3,687.46	25,812.22
Depreciation-Machinery And Equipment	12,739.51	93,339.01
Depreciation-Transportation Equipment	1,606.97	11,248.79
Depreciation-Furniture, Fixtures And Books	530.99	3,716.93
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	31,522.25	224,818.18
Total Expenses	852,693.00	5,136,193.37
Total Comprehensive Income	694,538.84	4,974,918.14

Certified by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of July 31, 2020

ASSETS	This Month	Year to Date
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	1,131.89	52,500.30
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(837,287.75)	722,350.23
Cash in Bank-Local Currency, Savings Account	1,469,241.88	18,046,310.58
TOTAL CASH AND CASH EQUIVALENTS	<u>633,086.02</u>	<u>18,831,161.11</u>
Receivables		
Accounts Receivable	36,544.20	4,950,703.08
Receivables-Disallowances/Charges	(3,500.00)	1,180,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>33,044.20</u>	<u>6,447,703.16</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>33,044.20</u>	<u>1,555,888.58</u>
Inventories		
Office Supplies Inventory	(12,726.00)	-
Accountable Forms, Plates And Stickers Inventory	-	66,944.40
Other Supplies And Materials Inventory	(70,886.34)	1,192,846.17
TOTAL INVENTORIES	<u>(83,612.34)</u>	<u>1,259,790.57</u>
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	50,000.00	57,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>50,000.00</u>	<u>101,749.24</u>
Total Current Assets	<u>632,517.88</u>	<u>21,748,589.50</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,464,086.35
Less: Accumulated Depreciation-Plant (UPIS)	12,957.32	2,435,475.45
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(12,957.32)</u>	<u>6,028,610.90</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,395,813.68
Net Book Value of Other Structures	<u>(3,687.46)</u>	<u>839,381.58</u>
Machinery	-	4,956,766.44

Less: Accumulated Depreciation-Machinery	11,904.01	3,453,162.84
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,503,603.60</u>
Office Equipment	28,100.00	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	151,099.78
Net Book Value of Office Equipment	<u>27,678.50</u>	<u>15,564.58</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	414.00	101,090.86
Net Book Value of Information and Communication Technology Equi	<u>(414.00)</u>	<u>22,561.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,034,775.04
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>71,644.12</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	102,386.07
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>17,702.36</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(3,422.25)</u>	<u>8,667,230.87</u>
Investments		
Sinking Fund	43,000.00	1,565,545.63
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	-	<u>106,600.00</u>
Total Non-Current Assets	39,577.75	10,339,376.50
TOTAL ASSETS	<u>672,095.63</u>	<u>32,087,966.00</u>

LIABILITIES

Current Liabilities

Financial Liabilities

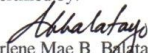
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	10,150.02
Loans Payable-Domestic	(57,022.00)	294,270.00
TOTAL FINANCIAL LIABILITIES	<u>(57,022.00)</u>	<u>349,170.02</u>

Inter-Agency Payables

Due to BIR	(4,541.62)	59,367.07
Due to GSIS	33,985.24	73,223.67
Due to PAG-IBIG	800.00	8,238.61
Due to PHILHEALTH	2,649.04	8,457.86

Due to NGAS	-	365,350.58
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	32,892.66	576,255.27
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(24,129.34)	924,405.30
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,686.13	120,325.23
Total Non-Current Liabilities	1,686.13	5,756,548.52
TOTAL LIABILITIES	(22,443.21)	6,680,953.82
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	159,666.32
Retained Earnings/(Deficit)	694,538.84	24,785,506.86
TOTAL EQUITY	694,538.84	25,407,012.18
TOTAL LIABILITIES & EQUITY	672,095.63	32,087,966.00

Certified by:


Arlene Mae B. Balatayo
Corporate Accounts analyst-Designate

Noted by:

Rolando B. Espino
Interim General Manager



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

Detailed Cash Flow Statement
 As of July 31, 2020


	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	89,389.40	532,375.74
Business income	1,422,984.37	9,480,819.00
Permits and licenses		-
Receipts of Interests from Deposit		6,633.82
Other income		-
Receivables		-
Other receipts	1,000.00	187,093.20
Total cash inflows	1,513,373.77	10,206,921.76
Cash outflows:		
Personal services	288,829.71	2,061,092.03
Maintenance and other operating expenses	232,709.22	1,176,647.83
Interest expense		-
Purchase of inventories	45,061.69	548,385.47
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	173,032.13	758,524.69
Total cash outflows	739,632.75	4,544,650.02
Net cash from operating activities	773,741.02	5,662,271.74
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	43,000.00	280,556.66
Purchase/Acquisition of property, plant and equipment		-
Grant of loans		-
Total cash outflows	43,000.00	280,556.66
Net cash from investing activities	(43,000.00)	(280,556.66)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	57,022.00	391,118.00
Retirement/Redemption of debt securities		
Financial expenses	40,633.00	292,467.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(683,585.00)</u>
Net increase in cash and cash equivalents	633,086.02	4,698,130.08
Cash and cash equivalents at beginning of period	<u>18,198,075.10</u>	<u>14,133,031.04</u>
Cash and cash equivalents at end of period	<u>18,831,161.12</u>	<u>18,831,161.12</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	52,500.30
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	722,350.23
Cash in Bank-LCSA	18,046,310.58
	<u>18,831,161.12</u>

Certified by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

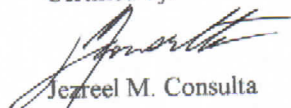


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
 As of August 31, 2020


	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,514,225.27	10,864,275.98
Interest Income	-	6,633.82
Fines and Penalties-Business Income	41,312.47	263,363.71
Other Business Income	79,972.00	612,347.74
Total Service and Business Income	1,635,509.74	11,746,621.25
Other Non-Operating Income		
Total Revenue	1,635,509.74	11,746,621.25
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	1,025,049.50
Salaries And Wages-Casual/Contractual	27,005.36	481,045.58
Personnel Economic Relief Allowance (PERA)	30,363.64	192,909.12
Representation Allowance (RA)	5,000.00	38,709.68
Transportation Allowance (TA)	5,000.00	38,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	18,758.00	142,573.00
Overtime And Night Pay	8,362.54	70,591.08
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	2,400.00	352,955.00
Retirement And Life Insurance Premiums	30,780.72	175,768.20
Pag-Ibig Contributions	1,500.00	9,900.00
Philhealth Contributions	3,847.65	23,141.19
Employees Compensation Insurance Premiums	1,606.33	9,463.16
Terminal Leave Benefits	70,175.32	116,735.97
Other Personnel Benefits	-	-
Total Personnel Expenses	436,810.56	2,743,551.16
Traveling Expenses-Local	7,588.00	37,499.00
Training Expenses	-	-
Office Supplies Expenses	8,447.75	66,256.28
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	10,940.00	32,740.00
Fuel, Oil And Lubricants Expenses	11,498.25	61,721.86
Other Supplies And Materials Expenses	110,904.67	955,430.70
Electricity Expenses	108,726.54	805,688.77

Postage And Courier Services	535.00	2,495.00
Telephone Expenses	500.00	17,301.37
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	1,970.00	8,805.00
Legal Services	200.00	1,450.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	320.00
Repairs & Maintenance-Machinery And Equipment	450.00	7,880.00
Repairs & Maintenance-Transportation Equipment	500.00	10,335.50
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	162,214.15
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	-	7,050.00
Printing And Publication Expenses	180.00	730.00
Representation Expenses	50,462.50	94,762.45
Transportation And Delivery Expenses	543.20	543.20
Rent/Lease Expenses	500.00	1,000.00
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	500.00	500.00
Other Maintenance And Operating Expenses	29,609.50	371,788.90
Total Maintenance And Other Operating Exp.	344,055.41	2,656,223.00
Financial Expenses		
Interest Expenses	40,243.00	332,710.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	21,106.48	111,807.71
Depreciation-Buildings And Other Structures	3,687.46	29,499.68
Depreciation-Machinery And Equipment	12,739.51	106,078.52
Depreciation-Transportation Equipment	1,606.97	12,855.76
Depreciation-Furniture, Fixtures And Books	530.99	4,247.92
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	39,671.41	264,489.59
Total Expenses	860,780.38	5,996,973.75
Total Comprehensive Income	774,729.36	5,749,647.50

Certified by:


 Jeaneel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager



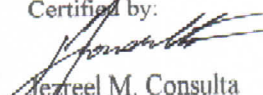
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of August 31, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	40,606.07	93,106.37
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(45,904.23)	676,446.00
Cash in Bank-Local Currency, Savings Account	457,101.23	18,503,411.81
TOTAL CASH AND CASH EQUIVALENTS	451,803.07	19,282,964.18
Receivables		
Accounts Receivable	147,058.64	5,097,761.72
Receivables-Disallowances/Charges	(3,500.00)	1,176,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	143,558.64	6,591,261.80
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	143,558.64	1,699,447.22
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	6,000.00	72,944.40
Other Supplies And Materials Inventory	224,580.33	1,417,426.50
TOTAL INVENTORIES	230,580.33	1,490,370.90
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	(48,710.50)	9,098.94
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	(48,710.50)	53,038.74
Total Current Assets	777,231.54	22,525,821.04
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	452,731.04	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	21,106.48	2,456,581.93
Net Book Value of Plant-Utility Plant in Service (UPIS)	431,624.56	6,460,235.46
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,399,501.14
Net Book Value of Other Structures	(3,687.46)	835,694.12
Machinery	-	4,956,766.44

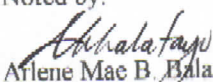
Less: Accumulated Depreciation-Machinery	11,904.01	3,465,066.85
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,491,699.59</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	151,521.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>15,143.08</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	414.00	101,504.86
Net Book Value of Information and Communication Technology Equ	<u>(414.00)</u>	<u>22,147.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,036,382.01
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>70,037.15</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	102,917.06
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>17,171.37</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>413,059.63</u>	<u>9,080,290.50</u>
Investments	-	1,565,545.63
Sinking Fund		
Intangible Assets	-	45,000.00
Computer Software	-	61,600.00
Websites	-	106,600.00
TOTAL INTANGIBLE ASSETS		
Total Non-Current Assets	<u>413,059.63</u>	<u>10,752,436.13</u>
TOTAL ASSETS	<u>1,190,291.17</u>	<u>33,278,257.17</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	10,150.02
Loans Payable-Domestic	(57,412.00)	236,858.00
TOTAL FINANCIAL LIABILITIES	<u>(57,412.00)</u>	<u>291,758.02</u>
Inter-Agency Payables		
Due to BIR	14,750.03	74,117.10
Due to GSIS	(2,063.46)	71,160.21
Due to PAG-IBIG	500.00	8,738.61
Due to PHILHEALTH	-	8,457.86

Due to NGAS	-	365,350.58
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	13,186.57	589,441.84
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(44,225.43)	880,179.87
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	7,056.20	127,381.43
Total Non-Current Liabilities	7,056.20	5,763,604.72
TOTAL LIABILITIES	(37,169.23)	6,643,784.59
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	452,731.04	612,397.36
Retained Earnings/(Deficit)	774,729.36	25,560,236.22
TOTAL EQUITY	1,227,460.40	26,634,472.58
TOTAL LIABILITIES & EQUITY	1,190,291.17	33,278,257.17

Certified by:


Jezeel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balatayo
OIC-General Manager



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

Detailed Cash Flow Statement
 As of August 31, 2020

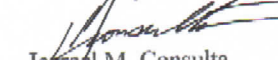
	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	81,172.00	613,547.74
Business income	1,415,535.30	10,896,354.30
Permits and licenses		-
Receipts of Interests from Deposit		6,633.82
Other income		-
Receivables	-	-
Other receipts	1,000.00	188,093.20
Total cash inflows	1,497,707.30	11,704,629.06
Cash outflows		
Personal services	261,778.21	2,322,870.24
Maintenance and other operating expenses	184,060.03	1,360,707.86
Interest expense		-
Purchase of inventories	322,084.91	870,470.38
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	180,326.08	938,850.77
Total cash outflows	948,249.23	5,492,899.25
Net cash from operating activities	549,458.07	6,211,729.81
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	-	280,556.66
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	-	280,556.66
Net cash from investing activities	-	(280,556.66)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	57,412.00	448,530.00
Retirement/Redemption of debt securities		-
Financial expenses	40,243.00	332,710.00
Net cash from financing activities	(97,655.00)	(781,240.00)
Net increase in cash and cash equivalents	451,803.07	5,149,933.15
Cash and cash equivalents at beginning of period	18,831,161.12	14,133,031.04
Cash and cash equivalents at end of period	19,282,964.19	19,282,964.19


Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	93,106.37
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	676,446.00
Cash in Bank-LCSA	18,503,411.81
	<u>19,282,964.19</u>

Certified by:


 Jerreel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager

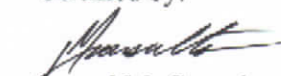


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of September 30, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,506,913.24	12,371,189.22
Interest Income	2,670.08	9,303.90
Fines and Penalties-Business Income	50,023.89	313,387.60
Other Business Income	56,255.35	668,603.09
Total Service and Business Income	1,615,862.56	13,362,483.81
Other Non-Operating Income		
Total Revenue	1,615,862.56	13,362,483.81
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	1,257,060.50
Salaries And Wages-Casual/Contractual	38,302.00	519,347.58
Personnel Economic Relief Allowance (PERA)	32,000.00	224,909.12
Representation Allowance (RA)	5,000.00	43,709.68
Transportation Allowance (TA)	5,000.00	43,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	11,568.00	154,141.00
Overtime And Night Pay	25,571.24	96,162.32
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	2,400.00	355,355.00
Retirement And Life Insurance Premiums	32,437.56	208,205.76
Pag-Ibig Contributions	1,600.00	11,500.00
Philhealth Contributions	4,054.76	27,195.95
Employees Compensation Insurance Premiums	1,387.34	10,850.50
Terminal Leave Benefits	36,821.57	153,557.54
Other Personnel Benefits	-	-
Total Personnel Expenses	428,153.47	3,171,704.63
Traveling Expenses-Local	1,240.00	38,739.00
Training Expenses	1,600.00	1,600.00
Office Supplies Expenses	3,109.00	69,365.28
Accountable Forms Expenses	600.00	600.00
Medical, Dental And Laboratory Supplies Expenses	1,800.00	34,540.00
Fuel, Oil And Lubricants Expenses	12,881.60	74,603.46
Other Supplies And Materials Expenses	109,158.94	1,064,589.64
Electricity Expenses	108,743.97	914,432.74

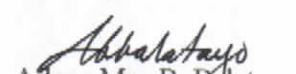
Postage And Courier Services	660.00	3,155.00
Telephone Expenses	350.00	17,651.37
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	(50.00)	8,755.00
Legal Services	200.00	1,650.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	320.00
Repairs & Maintenance-Machinery And Equipment	-	7,880.00
Repairs & Maintenance-Transportation Equipment	328.00	10,663.50
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	162,214.15
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	30,000.00	37,050.00
Printing And Publication Expenses	2,000.00	2,730.00
Representation Expenses	(9,498.85)	85,263.60
Transportation And Delivery Expenses	2,000.00	2,543.20
Rent/Lease Expenses	-	1,000.00
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	1,500.00	2,000.00
Other Maintenance And Operating Expenses	54,500.00	426,288.90
Total Maintenance And Other Operating Exp.	321,122.66	2,977,345.66
Financial Expenses		
Interest Expenses	39,851.00	372,561.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	21,106.48	132,914.19
Depreciation-Buildings And Other Structures	3,687.46	33,187.14
Depreciation-Machinery And Equipment	12,739.51	118,818.03
Depreciation-Transportation Equipment	1,606.97	14,462.73
Depreciation-Furniture, Fixtures And Books	530.99	4,778.91
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	39,671.41	304,161.00
Total Expenses	828,798.54	6,825,772.29
Total Comprehensive Income	787,064.02	6,536,711.52

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balatayo
OIC-General Manager



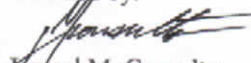
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of September 30, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(62,548.96)	30,557.41
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	778,121.36	1,454,567.36
Cash in Bank-Local Currency, Savings Account	(398,215.36)	18,105,196.45
TOTAL CASH AND CASH EQUIVALENTS	317,357.04	19,600,321.22
Receivables		
Accounts Receivable	(29,793.89)	5,067,967.83
Receivables-Disallowances/Charges	(3,500.00)	1,173,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(33,293.89)	6,557,967.91
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(33,293.89)	1,666,153.33
Inventories		
Office Supplies Inventory	-	-
Accountable Forms, Plates And Stickers Inventory	82,600.00	155,544.40
Other Supplies And Materials Inventory	245,687.54	1,663,114.04
TOTAL INVENTORIES	328,287.54	1,818,658.44
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	9,098.94
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	-	53,038.74
Total Current Assets	612,350.69	23,138,171.73
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	21,106.48	2,477,688.41
Net Book Value of Plant-Utility Plant in Service (UPIS)	(21,106.48)	6,439,128.98
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,403,188.60
Net Book Value of Other Structures	(3,687.46)	832,006.66

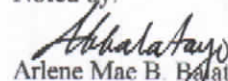
Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,476,970.86
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,479,795.58</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	151,942.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>14,721.58</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	414.00	101,918.86
Net Book Value of Information and Communication Technology Equ	<u>(414.00)</u>	<u>21,733.05</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,037,988.98
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>68,430.18</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	103,448.05
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>16,640.38</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	83,993.32	83,993.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>44,321.91</u>	<u>9,124,612.41</u>
Investments		
Sinking Fund	86,215.99	1,651,761.62
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	-	<u>106,600.00</u>
Total Non-Current Assets	<u>130,537.90</u>	<u>10,882,974.03</u>
TOTAL ASSETS	<u>742,888.59</u>	<u>34,021,145.76</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	(5,040.00)	5,110.02
Loans Payable-Domestic	(57,804.00)	179,054.00
TOTAL FINANCIAL LIABILITIES	<u>(62,844.00)</u>	<u>228,914.02</u>

Inter-Agency Payables		
Due to BIR	5,496.05	79,613.15
Due to GSIS	7,951.94	79,112.15
Due to PAG-IBIG	615.67	9,354.28
Due to PHILHEALTH	414.21	8,872.07
Due to NGAS	-	365,350.58
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	14,477.87	603,919.71
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(48,366.13)	831,813.74
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(1,293.63)	126,087.80
Total Non-Current Liabilities	(1,293.63)	5,762,311.09
TOTAL LIABILITIES	(49,659.76)	6,594,124.83
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	792,548.35	26,352,784.57
TOTAL EQUITY	792,548.35	27,427,020.93
TOTAL LIABILITIES & EQUITY	742,888.59	34,021,145.76

Certified by:


 Yezreel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager



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

Detailed Cash Flow Statement
As of September 30, 2020

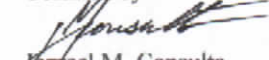
	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	55,055.35	668,603.09
Business income	1,585,437.39	12,481,791.69
Permits and licenses		-
Receipts of Interests from Deposit	2,670.08	9,303.90
Other income		-
Receivables	-	-
Other receipts	3,688.85	191,782.05
Total cash inflows	<u>1,646,851.67</u>	<u>13,351,480.73</u>
Cash outflows		
Personal services	301,655.55	2,624,525.79
Maintenance and other operating expenses	274,526.07	1,635,233.93
Interest expense		-
Purchase of inventories	415,389.45	1,285,859.83
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	154,052.57	1,092,903.34
Total cash outflows	<u>1,145,623.64</u>	<u>6,638,522.89</u>
<i>Net cash from operating activities</i>	<u>501,228.03</u>	<u>6,712,957.84</u>
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	86,215.99	366,772.65
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>86,215.99</u>	<u>366,772.65</u>
<i>Net cash from investing activities</i>	<u>(86,215.99)</u>	<u>(366,772.65)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	57,804.00	506,334.00
Retirement/Redemption of debt securities		-
Financial expenses	39,851.00	372,561.00
<i>Net cash from financing activities</i>	(97,655.00)	(878,895.00)
Net increase in cash and cash equivalents	317,357.04	5,467,290.19
Cash and cash equivalents at beginning of period	19,282,964.19	14,133,031.04
Cash and cash equivalents at end of period	19,600,321.23	19,600,321.23

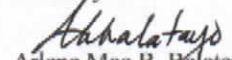
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	30,557.41
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA	1,454,567.36
Cash in Bank-LCSA	18,105,196.45
	<u>19,600,321.23</u>

Certified by:


 Jezreel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager

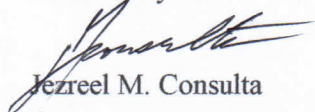


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of October 31, 2020

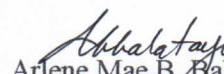
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,434,522.38	13,805,711.60
Interest Income	-	9,303.90
Fines and Penalties-Business Income	49,884.12	363,271.72
Other Business Income	49,797.45	718,400.54
Total Service and Business Income	1,534,203.95	14,896,687.76
Other Non-Operating Income		
Total Revenue	1,534,203.95	14,896,687.76
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	1,489,071.50
Salaries And Wages-Casual/Contractual	38,302.00	557,649.58
Personnel Economic Relief Allowance (PERA)	32,000.00	256,909.12
Representation Allowance (RA)	5,000.00	48,709.68
Transportation Allowance (TA)	5,000.00	48,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	12,600.00	166,741.00
Overtime And Night Pay	4,808.60	100,970.92
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	2,400.00	357,755.00
Retirement And Life Insurance Premiums	32,437.56	240,643.32
Pag-Ibig Contributions	1,600.00	13,100.00
Philhealth Contributions	4,054.76	31,250.71
Employees Compensation Insurance Premiums	1,600.00	12,450.50
Terminal Leave Benefits	12,893.47	166,451.01
Other Personnel Benefits	-	-
Total Personnel Expenses	384,707.39	3,556,412.02
Traveling Expenses-Local	1,920.00	40,659.00
Training Expenses	-	1,600.00
Office Supplies Expenses	7,176.50	76,541.78
Accountable Forms Expenses	-	600.00
Medical, Dental And Laboratory Supplies Expenses	1,500.00	36,040.00
Fuel, Oil And Lubricants Expenses	5,253.97	79,857.43
Other Supplies And Materials Expenses	151,799.58	1,216,389.22
Electricity Expenses	101,974.96	1,016,407.70

Postage And Courier Services	-	3,155.00
Telephone Expenses	350.00	18,001.37
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	190.00	8,945.00
Legal Services	-	1,650.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	320.00
Repairs & Maintenance-Machinery And Equipment	-	7,880.00
Repairs & Maintenance-Transportation Equipment	8,960.00	19,623.50
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	85,815.63	248,029.78
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	5,750.00	42,800.00
Printing And Publication Expenses	-	2,730.00
Representation Expenses	1,486.00	86,749.60
Transportation And Delivery Expenses	-	2,543.20
Rent/Lease Expenses	-	1,000.00
Membership Dues And Contributions To Organizations	2,294.00	2,294.00
Subscription Expenses	1,500.00	1,500.00
Donations	500.00	2,500.00
Other Maintenance And Operating Expenses	45,300.00	471,588.90
Total Maintenance And Other Operating Exp.	421,770.64	3,399,116.30
Financial Expenses		
Interest Expenses	39,456.00	412,017.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	20,195.53	153,109.72
Depreciation-Buildings And Other Structures	3,687.46	36,874.60
Depreciation-Machinery And Equipment	21,737.71	140,555.74
Depreciation-Transportation Equipment	1,606.97	16,069.70
Depreciation-Furniture, Fixtures And Books	530.99	5,309.90
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	47,758.66	351,919.66
Total Expenses	893,692.69	7,719,464.98
Total Comprehensive Income	640,511.26	7,177,222.78

Certified by:


 Jezreel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of October 31, 2020

This Month Year to Date

ASSETS

Current Assets

Cash and Cash Equivalents

Cash-Collecting Officers	31,731.86	62,289.27
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	694,494.73	2,149,062.09
Cash in Bank-Local Currency, Savings Account	1,432,534.07	19,537,730.52
TOTAL CASH AND CASH EQUIVALENTS	2,158,760.66	21,759,081.88

Receivables

Accounts Receivable	75,649.62	5,143,617.45
Receivables-Disallowances/Charges	(3,500.00)	1,169,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	72,149.62	6,630,117.53
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	72,149.62	1,738,302.95

Inventories

Office Supplies Inventory	500.00	500.00
Accountable Forms, Plates And Stickers Inventory	-	155,544.40
Other Supplies And Materials Inventory	(18,012.88)	1,645,101.16
TOTAL INVENTORIES	(17,512.88)	1,801,145.56

Other Assets

Advances For Payroll	-	0.01
Advances To Officers And Employees	-	9,098.94
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	-	53,038.74

Total Current Assets

2,213,397.40 25,351,569.13

Non-Current Assets

Property, Land and Equipment

Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	20,195.53	2,497,883.94
Net Book Value of Plant-Utility Plant in Service (UPIS)	(20,195.53)	6,418,933.45
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,406,876.06
Net Book Value of Other Structures	(3,687.46)	828,319.20

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,488,874.87
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,467,891.57</u>
Office Equipment	49,990.00	216,654.36
Less: Accumulated Depreciation-Office Equipment	421.50	152,364.28
Net Book Value of Office Equipment	<u>49,568.50</u>	<u>64,290.08</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	9,412.20	111,331.06
Net Book Value of Information and Communication Technology Equ	<u>(9,412.20)</u>	<u>12,320.85</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,039,595.95
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>66,823.21</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	103,979.04
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>16,109.39</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	29,433.30	113,426.62
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>31,664.64</u>	<u>9,156,277.05</u>

Investments

Sinking Fund	-	<u>1,651,761.62</u>
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Intangible Assets

Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>

Total Non-Current Assets	<u>31,664.64</u>	<u>10,914,638.67</u>
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TOTAL ASSETS	<u>2,245,062.04</u>	<u>36,266,207.80</u>
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LIABILITIES

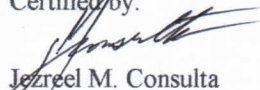
Current Liabilities

Financial Liabilities

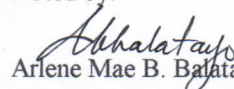
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(58,199.00)	120,855.00
TOTAL FINANCIAL LIABILITIES	<u>(58,199.00)</u>	<u>170,715.02</u>

Inter-Agency Payables		
Due to BIR	223,890.74	303,503.89
Due to GSIS	3,665.04	82,777.19
Due to PAG-IBIG	(3,648.76)	5,705.52
Due to PHILHEALTH	-	8,872.07
Due to NGAS	-	365,350.58
Due to Government Corporations	1,436,651.16	1,498,268.64
TOTAL INTER-AGENCY PAYABLES	1,660,558.18	2,264,477.89
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	1,602,359.18	2,434,172.92
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	5,633,223.29
TOTAL FINANCIAL LIABILITIES	-	5,633,223.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,191.60	128,279.40
Total Non-Current Liabilities	2,191.60	5,764,502.69
TOTAL LIABILITIES	1,604,550.78	8,198,675.61
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	640,511.26	26,993,295.83
TOTAL EQUITY	640,511.26	28,067,532.19
TOTAL LIABILITIES & EQUITY	2,245,062.04	36,266,207.80

Certified by:


 Jezreel M. Consulta
 Corporate Accounts Analyst

Noted by:


 Arlene Mae B. Balatayo
 OIC-General Manager



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

Detailed Cash Flow Statement
 As of October 31, 2020

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	49,797.45	718,400.54
Business income	1,410,948.48	13,892,740.17
Permits and licenses		-
Receipts of Interests from Deposit		9,303.90
Other income		-
Receivables	-	-
Other receipts	5,213,158.12	5,404,940.17
Total cash inflows	<u>6,673,904.05</u>	<u>20,025,384.78</u>
Cash outflows:		
Personal services	292,627.57	2,917,153.36
Maintenance and other operating expenses	150,261.13	1,785,495.06
Interest expense		-
Purchase of inventories	201,909.46	1,487,769.29
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements *	3,772,690.23	4,865,593.57
Total cash outflows	<u>4,417,488.39</u>	<u>11,056,011.28</u>
Net cash from operating activities	<u>2,256,415.66</u>	<u>8,969,373.50</u>
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	-	366,772.65
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>-</u>	<u>366,772.65</u>
Net cash from investing activities	<u>-</u>	<u>(366,772.65)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	58,199.00	564,533.00
Retirement/Redemption of debt securities		-
Financial expenses	39,456.00	412,017.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(976,550.00)</u>
Net increase in cash and cash equivalents	2,158,760.66	7,626,050.85
Cash and cash equivalents at beginning of period	19,600,321.23	14,133,031.04
Cash and cash equivalents at end of period	<u>21,759,081.89</u>	<u>21,759,081.89</u>

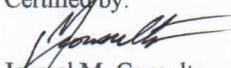
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	62,289.27
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA **	2,149,062.09
Cash in Bank-LCSA	19,537,730.52
	<u>21,759,081.89</u>

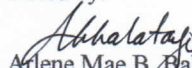
* Other disbursements includes the disbursement for the Special Project (source development) funded by LWUA amounting to P 3,537,175.27

** Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 1,692,462.85

Certified by:


Jezreel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balatayo
OIC-General Manager

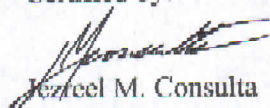


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of November 30, 2020

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,413,702.58	15,219,414.18
Interest Income	-	9,303.90
Fines and Penalties-Business Income	42,947.36	406,219.08
Other Business Income	57,429.60	775,830.14
Total Service and Business Income	1,514,079.54	16,410,767.30
Other Non-Operating Income		
Total Revenue	1,514,079.54	16,410,767.30
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	1,721,082.50
Salaries And Wages-Casual/Contractual	38,302.00	595,951.58
Personnel Economic Relief Allowance (PERA)	32,000.00	288,909.12
Representation Allowance (RA)	5,000.00	53,709.68
Transportation Allowance (TA)	5,000.00	53,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	14,290.00	181,031.00
Overtime And Night Pay	15,098.76	116,069.68
Year End Bonus	225,464.00	225,464.00
Cash Gift	66,500.00	66,500.00
Other Bonuses And Allowances	2,400.00	360,155.00
Retirement And Life Insurance Premiums	32,437.56	273,080.88
Pag-Ibig Contributions	1,600.00	14,700.00
Philhealth Contributions	4,054.76	35,305.47
Employees Compensation Insurance Premiums	1,600.00	14,050.50
Terminal Leave Benefits	-	166,451.01
Other Personnel Benefits	-	-
Total Personnel Expenses	675,758.08	4,232,170.10
Traveling Expenses-Local	8,390.00	49,049.00
Training Expenses	1,000.00	2,600.00
Office Supplies Expenses	12,078.09	88,619.87
Accountable Forms Expenses	-	600.00
Medical, Dental And Laboratory Supplies Expenses	1,800.00	37,840.00
Fuel, Oil And Lubricants Expenses	15,514.74	95,372.17
Other Supplies And Materials Expenses	82,183.46	1,298,572.68
Electricity Expenses	106,656.08	1,123,063.78

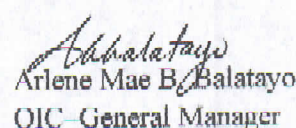
Postage And Courier Services	215.00	3,370.00
Telephone Expenses	24,128.29	42,129.66
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	150.00	9,095.00
Legal Services	1,000.00	2,650.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	550.00	1,050.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	320.00
Repairs & Maintenance-Machinery And Equipment	-	7,880.00
Repairs & Maintenance-Transportation Equipment	6,930.00	26,553.50
Repairs & Maintenance-Furniture And Fixtures	430.00	430.00
Taxes, Duties And Licenses	-	248,029.78
Fidelity Bond Premiums	18,753.75	18,753.75
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	-	42,800.00
Printing And Publication Expenses	-	2,730.00
Representation Expenses	1,570.00	88,319.60
Transportation And Delivery Expenses	1,399.40	3,942.60
Rent/Lease Expenses	-	1,000.00
Membership Dues And Contributions To Organizations	-	2,294.00
Subscription Expenses	-	1,500.00
Donations	5,000.00	7,500.00
Other Maintenance And Operating Expenses	33,700.00	505,288.90
Total Maintenance And Other Operating Exp.	321,448.81	3,720,565.11
Financial Expenses		
Interest Expenses	39,058.00	451,075.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	20,195.53	173,305.25
Depreciation-Buildings And Other Structures	3,687.46	40,562.06
Depreciation-Machinery And Equipment	21,737.71	162,293.45
Depreciation-Transportation Equipment	1,606.97	17,676.67
Depreciation-Furniture, Fixtures And Books	530.99	5,840.89
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	47,758.66	399,678.32
Total Expenses	1,084,023.55	8,803,488.53
Total Comprehensive Income	430,055.99	7,607,278.77

Certified by:



Jerrel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balatayo
OIC-General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of November 30, 2020

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(6,778.89)	55,510.38
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	455,346.33	2,604,408.42
Cash in Bank-Local Currency, Savings Account	(500,702.35)	19,037,028.17
TOTAL CASH AND CASH EQUIVALENTS	(52,134.91)	21,706,946.97
Receivables		
Accounts Receivable	(52,322.02)	5,091,295.43
Receivables-Disallowances/Charges	(3,500.00)	1,166,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(55,822.02)	6,574,295.51
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(55,822.02)	1,682,480.93
Inventories		
Office Supplies Inventory	32,675.32	33,175.32
Accountable Forms, Plates And Stickers Inventory	-	155,544.40
Other Supplies And Materials Inventory	(42,493.39)	1,602,607.77
TOTAL INVENTORIES	(9,818.07)	1,791,327.49
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	178,710.50	187,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	178,710.50	231,749.24
Total Current Assets	60,935.50	25,412,504.63
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	20,195.53	2,518,079.47
Net Book Value of Plant-Utility Plant in Service (UPIS)	(20,195.53)	6,398,737.92
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,410,563.52
Net Book Value of Other Structures	(3,687.46)	824,631.74

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,500,778.88
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,455,987.56</u>
Office Equipment	-	216,654.36
Less: Accumulated Depreciation-Office Equipment	421.50	152,785.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>63,868.58</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	9,412.20	120,743.26
Net Book Value of Information and Communication Technology Equ	<u>(9,412.20)</u>	<u>2,908.65</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,041,202.92
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>65,216.24</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	104,510.03
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>15,578.40</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	12,173.70	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(35,584.96)</u>	<u>9,120,692.09</u>
Investments		
Sinking Fund	85,000.00	1,736,761.62
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	-	<u>106,600.00</u>
Total Non-Current Assets	<u>49,415.04</u>	<u>10,964,053.71</u>
TOTAL ASSETS	<u>110,350.54</u>	<u>36,376,558.34</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(58,597.00)	62,258.00
TOTAL FINANCIAL LIABILITIES	<u>(58,597.00)</u>	<u>112,118.02</u>



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

Detailed Cash Flow Statement
As of November 30, 2020

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	57,429.60	775,830.14
Business income	1,517,326.45	15,410,066.62
Permits and licenses		-
Receipts of Interests from Deposit		9,303.90
Other income		-
Receivables	-	-
Other receipts	2,762.71	5,407,702.88
Total cash inflows	<u>1,577,518.76</u>	<u>21,602,903.54</u>
Cash outflows		
Personal services	611,167.76	3,528,321.12
Maintenance and other operating expenses *	387,038.26	2,172,533.32
Interest expense		-
Purchase of inventories	87,927.90	1,575,697.27
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	360,864.67	5,226,458.24
Total cash outflows	<u>1,446,998.67</u>	<u>12,503,009.95</u>
Net cash from operating activities	<u>130,520.09</u>	<u>9,099,893.59</u>
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	85,000.00	451,772.65
Purchase/Acquisition of property, plant and equipment		-
Grant of loans		-
Total cash outflows	<u>85,000.00</u>	<u>451,772.65</u>
Net cash from investing activities	<u>(85,000.00)</u>	<u>(451,772.65)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	58,597.00	623,130.00
Retirement/Redemption of debt securities		-
Financial expenses	39,058.00	451,075.00
Net cash from financing activities	(97,655.00)	(1,074,205.00)
Net increase in cash and cash equivalents	(52,134.91)	7,573,915.94
Cash and cash equivalents at beginning of period	21,759,081.89	14,133,031.04
Cash and cash equivalents at end of period	21,706,946.98	21,706,946.98

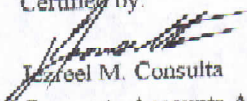
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	55,510.38
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA **	2,604,408.42
Cash in Bank-LCSA	19,037,028.17
	<u>21,706,946.98</u>

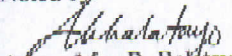
* Maintenance and other operating expenses includes the disbursement of withholding tax for the Special Project (source development) funded by LWUA amounting to P 235,811.69

** Cash In Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 1,456,651.16

Certified by:


J. M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balatayo
OIC - General Manager

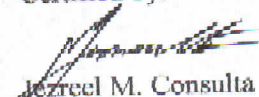


MANAPLA WATER DISTRICT
 Statement of Comprehensive Income
 As of December 31, 2020

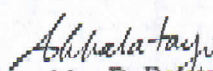
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,386,614.38	16,606,028.56
Interest Income	2,245.04	11,548.94
Fines and Penalties-Business Income	54,708.82	460,927.90
Other Business Income	172,858.90	948,689.04
Total Service and Business Income	1,616,427.14	18,027,194.44
Other Non-Operating Income		
Total Revenue	1,616,427.14	18,027,194.44
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	232,011.00	1,953,093.50
Salaries And Wages-Casual/Contractual	38,302.00	634,253.58
Personnel Economic Relief Allowance (PERA)	32,000.00	320,909.12
Representation Allowance (RA)	5,000.00	58,709.68
Transportation Allowance (TA)	5,000.00	58,709.68
Clothing/Uniform Allowance	-	66,000.00
Honoraria	108,778.75	289,809.75
Overtime And Night Pay	17,530.23	133,599.91
Year End Bonus	-	225,464.00
Cash Gift	-	66,500.00
Other Bonuses And Allowances	233,900.00	594,055.00
Retirement And Life Insurance Premiums	32,437.56	305,518.44
Pag-Ibig Contributions	1,600.00	16,300.00
Philhealth Contributions	4,054.76	39,360.23
Employees Compensation Insurance Premiums	1,600.00	15,650.50
Terminal Leave Benefits	7,538.78	173,989.79
Other Personnel Benefits	-	-
Total Personnel Expenses	719,753.08	4,951,923.18
Traveling Expenses-Local	8,940.00	57,989.00
Training Expenses	100,000.00	102,600.00
Office Supplies Expenses	15,554.98	104,174.85
Accountable Forms Expenses	68,684.00	69,284.00
Medical, Dental And Laboratory Supplies Expenses	33,550.00	71,390.00
Fuel, Oil And Lubricants Expenses	10,881.57	106,253.74
Other Supplies And Materials Expenses	99,058.02	1,397,630.70
Electricity Expenses	113,033.55	1,236,097.33

Postage And Courier Services	155.00	3,525.00
Telephone Expenses	8,173.50	50,303.16
Awards/Rewards Expenses	500.00	1,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	320.00	9,415.00
Legal Services	50.00	2,700.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	1,550.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	1,945.00	2,265.00
Repairs & Maintenance-Machinery And Equipment	1,440.00	9,320.00
Repairs & Maintenance-Transportation Equipment	3,341.00	29,894.50
Repairs & Maintenance-Furniture And Fixtures	220.00	650.00
Taxes, Duties And Licenses	-	248,029.78
Fidelity Bond Premiums	-	18,753.75
Insurance Expenses	-	8,710.82
Advertising, Promotional And Marketing Expenses	100,000.00	142,800.00
Printing And Publication Expenses	-	2,730.00
Representation Expenses	32,775.60	121,095.20
Transportation And Delivery Expenses	-	3,942.60
Rent/Lease Expenses	300.00	1,300.00
Membership Dues And Contributions To Organizations	-	2,294.00
Subscription Expenses	-	1,500.00
Donations	-	7,500.00
Other Maintenance And Operating Expenses	61,339.05	566,627.95
Total Maintenance And Other Operating Exp.	660,761.27	4,381,326.38
Financial Expenses		
Interest Expenses	38,658.00	489,733.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	20,195.53	193,500.78
Depreciation-Buildings And Other Structures	3,687.46	44,249.52
Depreciation-Machinery And Equipment	21,737.71	184,031.16
Depreciation-Transportation Equipment	1,606.97	19,283.64
Depreciation-Furniture, Fixtures And Books	530.99	6,371.88
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	47,758.66	447,436.98
Total Expenses	1,466,931.01	10,270,419.54
Total Comprehensive Income	149,496.13	7,756,774.90

Certified by:


Jezeel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mac B. Balatayo
Acting General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of December 31, 2020

This Month Year to Date

ASSETS

Current Assets

Cash and Cash Equivalents	62,524.57	118,034.95
Cash-Collecting Officers	(2,865.75)	7,134.25
Petty Cash	(1,686,129.37)	918,279.05
Cash in Bank-Local Currency, Current Account	544,059.01	19,581,087.18
Cash in Bank-Local Currency, Savings Account	(1,082,411.54)	20,624,535.43
TOTAL CASH AND CASH EQUIVALENTS		
Receivables	10,156.76	5,101,452.19
Accounts Receivable	(3,500.00)	1,162,837.61
Receivables-Disallowances/Charges	-	316,662.47
Other Receivables	6,656.76	6,580,952.27
TOTAL RECEIVABLE	-	4,891,814.58
Less: Allowance For Impairment-Accounts Receivable	6,656.76	1,689,137.69
NET RECEIVABLES		
Inventories	(28,470.23)	4,705.09
Office Supplies Inventory	(68,684.00)	86,860.40
Accountable Forms, Plates And Stickers Inventory	224,871.98	1,827,479.75
Other Supplies And Materials Inventory	127,717.75	1,919,045.24
TOTAL INVENTORIES		
Other Assets	-	0.01
Advances For Payroll	(180,000.00)	7,809.44
Advances To Officers And Employees	-	16,000.00
Guaranty Deposits	-	27,939.79
Deferred Charges/Losses	(180,000.00)	51,749.24
TOTAL OTHER ASSETS		
Total Current Assets	(1,128,037.03)	24,284,467.60

Non-Current Assets

Property, Land and Equipment	-	125,908.95
Land	-	8,916,817.39
Plant-Utility Plant In Service (UPIS)	20,195.53	2,538,275.00
Less: Accumulated Depreciation-Plant (UPIS)	(20,195.53)	6,378,542.39
Net Book Value of Plant-Utility Plant in Service (UPIS)		
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,687.46	1,414,250.98
Net Book Value of Other Structures	(3,687.46)	820,944.28

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,512,682.89
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,444,083.55</u>
Office Equipment	19,990.00	236,644.36
Less: Accumulated Depreciation-Office Equipment	421.50	153,207.28
Net Book Value of Office Equipment	<u>19,568.50</u>	<u>83,437.08</u>
Information and Communication Technology Equipment	-	123,651.91
Less: Accumulated Depreciation-Information and Communication Te	9,412.20	130,155.46
Net Book Value of Information and Communication Technology Equ	<u>(9,412.20)</u>	<u>(6,503.55)</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,042,809.89
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>63,609.27</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	105,041.02
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>15,047.41</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(27,768.66)</u>	<u>9,092,923.43</u>
Investments		
Sinking Fund	173.20	1,736,934.82
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	61,600.00
TOTAL INTANGIBLE ASSETS	<u>-</u>	<u>106,600.00</u>
Total Non-Current Assets	<u>(27,595.46)</u>	<u>10,936,458.25</u>
TOTAL ASSETS	<u><u>(1,155,632.49)</u></u>	<u><u>35,220,925.85</u></u>

LIABILITIES

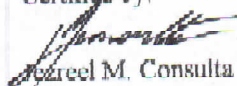
Current Liabilities

Financial Liabilities

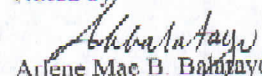
Accounts Payable	-	44,750.00
Due to Officers And Employees	7,051.28	12,161.30
Loans Payable-Domestic	681,214.00	743,472.00
TOTAL FINANCIAL LIABILITIES	<u>688,265.28</u>	<u>800,383.30</u>

Inter-Agency Payables		
Due to BIR	97,129.66	159,861.26
Due to GSIS	-	45,437.78
Due to PAG-IBIG	-	14,354.28
Due to PHILHEALTH	-	8,872.07
Due to NGAS	-	365,350.58
Due to Government Corporations	(1,345,813.67)	152,454.97
TOTAL INTER-AGENCY PAYABLES	(1,248,684.01)	746,330.94
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(560,418.73)	1,545,694.25
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(740,211.00)	4,893,012.29
TOTAL FINANCIAL LIABILITIES	(740,211.00)	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Uncearned Income	(6,727.95)	129,905.94
Total Non-Current Liabilities	(746,938.95)	5,025,918.23
TOTAL LIABILITIES	(1,307,357.68)	6,571,612.48
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	151,725.19	27,575,077.01
TOTAL EQUITY	151,725.19	28,649,313.37
TOTAL LIABILITIES & EQUITY	(1,155,632.49)	35,220,925.85

Certified by:


Arnel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balmayo
Acting General Manager



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

Detailed Cash Flow Statement
 As of December 31, 2020

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	172,858.90	948,689.04
Business income	1,424,438.49	16,834,505.11
Permits and licenses		-
Recapts of Interests from Deposit *	2,245.04	11,548.94
Other Income		-
Receivables	-	-
Other receipts	9,579.21	5,417,282.09
Total cash inflows	<u>1,609,121.64</u>	<u>23,212,025.18</u>
Cash outflows		
Personal services	559,699.06	4,088,020.18
Maintenance and other operating expenses **	1,629,157.03	3,801,690.35
Interest expense		-
Purchase of inventories	305,935.17	1,881,632.44
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	98,913.72	5,325,371.96
Total cash outflows	<u>2,593,704.98</u>	<u>15,096,714.93</u>
Net cash from operating activities	<u>(984,583.34)</u>	<u>8,115,310.25</u>
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	173.20	451,945.85
Purchase/Acquisition of property, plant and equipment		-
Grant of loans		-
Total cash outflows	<u>173.20</u>	<u>451,945.85</u>
Net cash from investing activities	<u>(173.20)</u>	<u>(451,945.85)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	58,997.00	682,127.00
Retirement/Redemption of debt securities		-
Financial expenses	38,658.00	489,733.00
Net cash from financing activities	(97,655.00)	(1,171,860.00)
Net increase in cash and cash equivalents	(1,082,411.54)	6,481,504.40
Cash and cash equivalents at beginning of period	21,706,946.88	14,133,031.04
Cash and cash equivalents at end of period	20,624,535.44	20,624,535.44

Breakdown of Cash & Cash Equivalents:

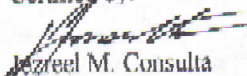
Cash Collecting Officers	118,034.95
Petty Cash Fund	7,134.25
Payroll Fund	0.01
Cash in Bank-LCCA ***	918,279.05
Cash in Bank-LCSA	19,581,087.18
	<u>20,624,535.44</u>

* Receipts of Interests from Deposit includes the Interest to MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 135.80

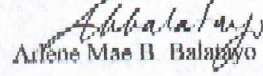
** Maintenance and other operating expenses includes the disbursement of withholding tax for the Special Project (source development) funded by LWUA amounting to P 1,261,700.31

*** Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 195,086.65

Certified by:


Jazziel M. Consulta
Corporate Accounts Analyst

Noted by:


Arlene Mae B. Balaguer
Acting General Manager