
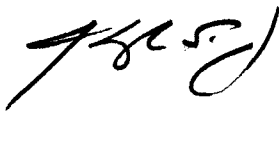


CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at January 31, 2018

ASSETS	This Month	Dec. 31, 2017
Current Assets		
Cash and Cash Equivalents	13,551,018.32	14,791,258.07
Cash On Hand	132,616.10	258,925.80
Cash - Collecting Officer	112,616.10	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	13,418,402.22	14,532,332.27
Cash in Bank - Local Currency, Current Account	5,349,653.22	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	8,068,749.00	8,063,373.42
		-
Receivables	2,807,151.23	3,607,272.97
Loans and Receivable Accounts	2,309,836.38	3,102,743.23
Accounts Receivable	3,400,002.85	4,192,909.70
Allowance for Impairment - AR	(1,090,166.47)	(1,090,166.47)
Other Receivables	497,314.85	504,529.74
Receivables - Disallowances/Charges	126,305.88	126,305.88
Due from Officers and Employees	2.00	314.85
Other Receivables	371,006.97	377,909.01
Inventories	1,812,457.32	1,861,856.73
Inventory Held for Consumption	1,812,457.32	1,861,856.73
Office Supplies Inventory	222,906.24	198,566.48
Accountable Forms, Plates and Stickers Inventory	259,053.00	270,785.75
Non-Accountable Forms Inventory	14,340.39	16,623.39
Chemical and Filtering Supplies Inventory	134,014.98	171,179.02
Other Supplies and Materials Inventory	1,182,142.71	1,204,702.09
Other Current Assets	3,226,648.70	2,865,381.61
Advances	391,859.15	58,497.24
Advances for Payroll	383,806.15	58,497.24
Advances to Officers and Employees	8,053.00	-
Prepayments	798,029.27	799,157.09
Withholding Tax at Source	106,082.07	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,033,760.28	2,004,727.28
Deferred Charges/Losses	2,033,760.28	2,004,727.28
Total Current Assets	21,397,275.57	23,125,769.38

Non-Current Assets**Property, Plant and Equipment****Land**

Land

Accumulated Impairment Losses - Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology Equipment

Accumulated Depreciation - ICTE

Net Value - Information and Communication Technology
Equipment

Communication Equipment

Accumulated Depreciation - Communication Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Accumulated Depreciation - Other Machinery and Equipment

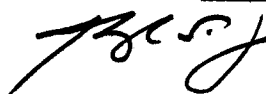
Net Value - Other Machinery and Equipment

	This Month	Dec. 31, 2017
	104,980,020.26	105,388,464.26
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	-	-
	6,354,146.50	6,354,146.50
	46,738,520.20	46,932,454.01
	81,332,811.00	81,332,811.00
	(34,594,290.80)	(34,400,356.99)
	46,738,520.20	46,932,454.01
	2,500,421.81	2,512,596.41
	2,728,656.77	2,728,656.77
	(1,547,035.71)	(1,543,473.20)
	1,181,621.06	1,185,183.57
	3,297,411.25	3,297,411.25
	(1,978,610.50)	(1,969,998.41)
	1,318,800.75	1,327,412.84
	22,853,252.67	23,048,770.57
	1,486,276.77	1,486,276.77
	(1,081,240.88)	(1,074,190.24)
	405,035.89	412,086.53
	2,900,058.00	2,900,058.00
	(2,012,272.64)	(1,991,997.18)
	887,785.36	908,060.82
	415,770.00	415,770.00
	(333,374.40)	(331,263.60)
	82,395.60	84,506.40
	54,470.00	54,470.00
	(10,213.13)	(9,804.60)
	44,256.87	44,665.40
	677,286.84	677,286.84
	(274,935.47)	(265,316.17)
	402,351.37	411,970.67
	36,073,816.64	36,054,816.64
	(15,042,389.06)	(14,867,335.89)
	21,031,427.58	21,187,480.75

	This Month	Dec. 31, 2017
Transportation Equipment	526,566.36	533,384.05
Motor Vehicles	2,600,765.20	2,600,765.20
Accumulated Depreciation - Motor Vehicles	(2,074,198.84)	(2,067,381.15)
Net Value - Motor Vehicles	526,566.36	533,384.05
Furnitures, Fixtures and Books	85,088.91	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(55,485.00)	(55,485.00)
Net Value - Furniture and Fixtures	85,088.91	85,088.91
Construction in Progress	25,922,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	105,179,460.26	105,587,904.26
Total Assets	126,576,735.83	128,713,673.64

LIABILITIES

Current Liabilities		
Financial Liabilities		
Payables	3,344,001.12	5,915,942.77
Accounts Payable	3,343,201.12	5,915,342.77
Due to Officers and Employees	800.00	600.00
Inter-Agency Payables		
Inter-Agency Payables	649,953.86	645,809.10
Due to BIR	441,015.94	485,044.26
Due to GSIS	(4,024.53)	(3,368.97)
Due to Philhealth	55,328.39	18,242.25
Due to GOCCs (SSS)	157,634.06	145,891.56
Other Payables	96,148.56	96,655.67
Other Payables	96,148.56	96,655.67
Total Current Liabilities	4,090,103.54	6,658,407.54
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	19,154,156.11	19,340,118.79
Loans Payable - Domestic	19,154,156.11	19,340,118.79
Deferred Credits/Unearned Income		
Deferred Credits	15,739,650.54	15,737,129.65
Other Deferred Credits	15,708,840.54	15,737,129.65
Other Unearned Revenue	30,810.00	
Total Non-Current Liabilities	34,893,806.65	35,077,248.44
Total Liabilities	38,983,910.19	41,735,655.98

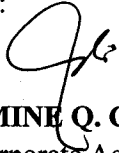



EQUITY

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve
Total Equity
Total Equity & Equity

This Month	Dec. 31, 2017
87,592,825.64	86,978,017.66
87,592,825.64	86,978,017.66
87,592,825.64	86,978,017.66
126,576,735.83	128,713,673.64

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. I
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of January 2018

Income	This Month	Year to Date
Service and Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	4,016,866.04	4,016,866.04
Sales Revenue	6,956.50	6,956.50
Sales Discounts	(5,571.97)	(5,571.97)
Interest Income	6,719.48	6,719.48
Fines and Penalties - Business Income	126,841.06	126,841.06
Other Business Income	-	-
Miscellaneous Income	-	-
Total Service and Business Income	4,151,811.11	4,151,811.11
Shares, Grants and Donations		
Shares		
Total Shares	-	-
Grants and Donations		
Income from Grants and Donations in Cash		
Total Grants and Donations	-	-
Total Shares, Grants and Donations		
Total Income	4,151,811.11	4,151,811.11
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	970,923.20	970,923.20
Salaries and Wages - Casual/Contractual	62,944.14	62,944.14
Total Salaries and Wages	1,033,867.34	1,033,867.34
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	90,000.00
Representation Allowance (RA)	23,500.00	23,500.00
Transportation Allowance (TA)	23,500.00	23,500.00
Clothing/Uniform Allowance	-	-
Productivity Incentive Allowance	-	-
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	32,000.00	32,000.00
Total Other Compensation	169,000.00	169,000.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	123,280.92	123,280.92
Pag-IBIG Contributions	4,500.00	4,500.00
PhilHealth Contributions	16,800.00	16,800.00

Employees Compensation Insurance Premiums	4,500.00	4,500.00
Total Personnel Benefit Contributions	149,080.92	149,080.92
Other Personnel Benefits		
Pension Benefits	-	-
Retirement Gratuity	-	-
Terminal Leave Benefits	319,839.69	319,839.69
Other Personnel Benefits	15,000.00	15,000.00
Total Other Personnel Benefits	334,839.69	334,839.69
Total Personnel Services	1,686,787.95	1,686,787.95
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	116,700.73	116,700.73
Traveling Expenses - Foreign	-	-
Training and Scholarship Expenses		
Training Expenses	64,200.00	64,200.00
Supplies and Materials Expenses		
Office Supplies Expenses	53,699.04	53,699.04
Accountable Forms Expenses	11,732.75	11,732.75
Non-Accountable Forms Expenses	2,283.00	2,283.00
Drugs and Medicines Expenses	287.00	287.00
Medical, Dental and Laboratory Supplies Expenses	-	-
Fuel, Oil and Lubricants Expenses	13,584.05	13,584.05
Chemical and Filtering Supplies Expenses	82,394.59	82,394.59
Other Supplies and Materials Expenses	2,634.00	2,634.00
Total Supplies and Materials Expenses	166,614.43	166,614.43
Utilities Expenses		
Water Expenses	2,089.00	2,089.00
Electricity Expenses	24,711.82	24,711.82
Total Utilities Expenses	26,800.82	26,800.82
Communication Expenses		
Postage and Courier Services	1,076.82	1,076.82
Telephone Expenses	10,833.03	10,833.03
Internet Subscription Expenses	-	-
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	11,909.85	11,909.85
Survey, Research, Exploration and Development Expenses		
Survey Expenses	-	-
Research, Exploration and Development Expenses	-	-
Total Survey, Research, Exploration and Development Expenses	-	-


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J. S. J.

Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	29,506.00	29,506.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	8,200.00
Professional Services		
Legal Services	2,000.00	2,000.00
Auditing Services	-	-
Total Professional Services	2,000.00	2,000.00
General Services		
Security Services	27,000.00	27,000.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	154,827.20	154,827.20
Repairs and Maintenance - Buildings and Other Structures	-	-
Repairs and Maintenance - Machinery and Equipment	23,686.64	23,686.64
Repairs and Maintenance - Transportation Equipment	72,524.56	72,524.56
Repairs and Maintenance - Furniture and Fixtures	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	251,038.40	251,038.40
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	120,139.38	120,139.38
Insurance Expenses	15,591.96	15,591.96
Total Taxes, Insurance Premiums and Other Fees	135,731.34	135,731.34
Labor and Wages		
Labor and Wages	447,651.41	447,651.41
	This Month	Year to Date
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	1,500.00
Printing and Publication Expenses	-	-
Representation Expenses	14,678.79	14,678.79
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues and Contributions to Organizations	-	-
Subscription Expenses	-	-
Donations	-	-

Directors and Committee Members' Fees	29,400.00	29,400.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	1,500.00	1,500.00
Total Other Maintenance and Other Operating Expenses	47,078.79	47,078.79
Total Maintenance and Other Operating Expenses	1,334,431.77	1,334,431.77
Financial Expenses		
Interest Expenses	83,269.96	83,269.96
Bank Charges	100.00	100.00
Total Financial Expenses	83,369.96	83,369.96
Direct Cost		
Cost of Sales	4,969.45	4,969.45
Non-Cash Expenses		
Depreciation - Land Improvements	-	-
Depreciation - Infrastructure Assets	193,933.81	193,933.81
Depreciation - Buildings and Other Structures	12,174.60	12,174.60
Depreciation - Machinery and Equipment	214,517.90	214,517.90
Depreciation - Transportation Equipment	6,817.69	6,817.69
Depreciation - Furniture, Fixtures and Books	-	-
Depreciation - Other Property, Plant and Equipment	-	-
Amortization - Intangible Assets	-	-
Impairment Loss - Loans & Receivables	-	-
Total Non-Cash Expenses	427,444.00	427,444.00
Total Expenses	3,537,003.13	3,537,003.13
Profit/(Loss) Before Tax	614,807.98	614,807.98
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	614,807.98	614,807.98
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	-
Net Income/(Loss)	614,807.98	614,807.98
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss) for the Period	614,807.98	614,807.98

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

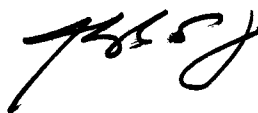
Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)**

For the Month ended January 31, 2018

	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	4,979,463.13	4,979,463.13
Collection of service and business income	4,979,463.13	4,979,463.13
Receipts of shares, grants and donations		
Other Receipts	18,310.67	18,310.67
Receipts of unused petty cash fund		
Receipt of refund of cash advances	9,723.10	9,723.10
Other miscellaneous receipts	8,587.57	8,587.57
Total Cash Inflows	4,997,773.80	4,997,773.80
Cash Outflows:		
Payment of Expenses	1,464,311.67	1,464,311.67
Payment of personnel services	1,269,403.32	1,269,403.32
Payment of maintenance and other operating expenses	194,808.35	194,808.35
Payment of financial expenses	100.00	100.00
Purchase of Inventories	241,761.85	241,761.85
Purchase of inventories held for consumption	241,761.85	241,761.85
Grant of Cash Advances	1,130,563.29	1,130,563.29
Advances for payroll	1,058,250.29	1,058,250.29
Advances to officers and employees	72,313.00	72,313.00
Payment of Account Payable	2,761,618.85	2,761,618.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	356,068.13	356,068.13
Remittance of taxes withheld	88,940.38	88,940.38
Remittance of GSIS/Pag IBIG/Philhealth	267,127.75	267,127.75
Total Cash Outflows	5,954,323.79	5,954,323.79
Net Cash Provided (used) by Operating Activities	(956,549.99)	(956,549.99)
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	5,375.58	5,375.58
Total Cash Inflows	5,375.58	5,375.58

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended January 31, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JANUARY 1, 2018	86,978,017.66	86,978,017.66
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	614,807.98	614,807.98
Other Adjustments		-
BALANCE AT JANUARY 31, 2018	87,592,825.64	87,592,825.64

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

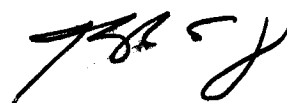
Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at February 28, 2018

ASSETS	This Month	Dec. 31, 2017
Current Assets		
Cash and Cash Equivalents	14,217,162.36	14,791,258.07
Cash On Hand	164,970.14	258,925.80
Cash - Collecting Officer	144,970.14	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	14,052,192.22	14,532,332.27
Cash in Bank - Local Currency, Current Account	5,977,526.14	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	8,074,666.08	8,063,373.42
		-
Receivables	3,121,053.51	3,607,272.97
Loans and Receivable Accounts	2,636,615.06	3,102,743.23
Accounts Receivable	3,726,781.53	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	484,438.45	504,529.74
Receivables - Disallowances/Charges	125,305.88	126,305.88
Due from Officers and Employees	-	314.85
Other Receivables	359,132.57	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	1,614,710.03	1,861,856.73
Inventory Held for Consumption	1,614,710.03	1,861,856.73
Office Supplies Inventory	226,724.60	198,566.48
Accountable Forms, Plates and Stickers Inventory	251,169.00	270,785.75
Non-Accountable Forms Inventory	14,340.39	16,623.39
Chemical and Filtering Supplies Inventory	98,213.53	171,179.02
Other Supplies and Materials Inventory	1,024,262.51	1,204,702.09
Other Current Assets	3,249,641.76	2,865,381.61
Advances	395,105.82	58,497.24
Advances for Payroll	336,545.82	58,497.24
Advances to Officers and Employees	58,560.00	-
Prepayments	798,535.66	799,157.09
Withholding Tax at Source	106,588.46	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,053,000.28	2,004,727.28
Deferred Charges/Losses	2,053,000.28	2,004,727.28
Total Current Assets	22,202,567.66	23,125,769.38





Non-Current Assets**Property, Plant and Equipment****Land**

Land

Accumulated Impairment Losses - Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology
EquipmentAccumulated Depreciation - Information and
Communication Technology EquipmentNet Value - Information and Communication
Technology Equipment

Communication Equipment

Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment
Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Equipment

Net Value - Other Machinery and Equipment

	This Month	Dec. 31, 2017
	104,699,707.73	105,388,464.26
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	-	-
	6,354,146.50	6,354,146.50
	46,544,586.39	46,932,454.01
	81,332,811.00	81,332,811.00
	(34,788,224.61)	(34,400,356.99)
	46,544,586.39	46,932,454.01
	2,500,847.21	2,512,596.41
	2,741,256.77	2,728,656.77
	(1,550,598.22)	(1,543,473.20)
	1,190,658.55	1,185,183.57
	3,297,411.25	3,297,411.25
	(1,987,222.59)	(1,969,998.41)
	1,310,188.66	1,327,412.84
	22,773,266.24	23,048,770.57
	1,486,276.77	1,486,276.77
	(1,088,291.52)	(1,074,190.24)
	397,985.25	412,086.53
	2,900,058.00	2,900,058.00
	(2,032,548.10)	(1,991,997.18)
	867,509.90	908,060.82
	415,770.00	415,770.00
	(335,485.20)	(331,263.60)
	80,284.80	84,506.40
	54,470.00	54,470.00
	(10,621.66)	(9,804.60)
	43,848.34	44,665.40
	677,286.84	677,286.84
	(284,554.77)	(265,316.17)
	392,732.07	411,970.67
	36,208,778.39	36,054,816.64
	(15,217,872.51)	(14,867,335.89)
	20,990,905.88	21,187,480.75

	This Month	Dec. 31, 2017
Transportation Equipment	519,748.67	533,384.05
Motor Vehicles	2,600,765.20	2,600,765.20
Accumulated Depreciation - Motor Vehicles	(2,081,016.53)	(2,067,381.15)
Net Value - Motor Vehicles	519,748.67	533,384.05
Furnitures, Fixtures and Books	85,088.91	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(55,485.00)	(55,485.00)
Net Value - Furniture and Fixtures	85,088.91	85,088.91
Construction in Progress	25,922,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	104,899,147.73	105,587,904.26
Total Assets	127,101,715.39	128,713,673.64

LIABILITIES

Current Liabilities		
Financial Liabilities		
Payables	3,133,861.35	5,915,942.77
Accounts Payable	3,133,861.35	5,915,342.77
Due to Officers and Employees	-	600.00
Inter-Agency Payables		
Inter-Agency Payables	559,141.36	645,809.10
Due to BIR	387,399.65	485,044.26
Due to GSIS	(4,024.53)	(3,368.97)
Due to Philhealth	18,242.18	18,242.25
Due to GOCCs (SSS)	157,524.06	145,891.56
Other Payables	96,827.68	96,655.67
Other Payables	96,827.68	96,655.67
Total Current Liabilities	3,789,830.39	6,658,407.54
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	18,968,193.43	19,340,118.79
Loans Payable - Domestic	18,968,193.43	19,340,118.79
Deferred Credits/Unearned Income		
Deferred Credits	15,703,967.75	15,737,129.65
Other Deferred Credits	15,672,621.15	15,737,129.65
Other Unearned Revenue	31,346.60	-
Total Non-Current Liabilities	34,672,161.18	35,077,248.44
Total Liabilities	38,461,991.57	41,735,655.98

J.S.

J.S.

EQUITY

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve

Total Equity

Total Equity & Equity

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

This Month	Dec. 31, 2017
88,639,723.82	86,978,017.66
88,639,723.82	86,978,017.66
88,639,723.82	86,978,017.66
127,101,715.39	128,713,673.64

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of February 2018

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income		
Waterworks System Fees	4,489,759.68	8,506,625.72
Sales Revenue	7,895.00	14,851.50
Sales Discounts	(5,442.32)	(11,014.29)
Interest Income	7,396.35	14,115.83
Fines and Penalties - Business Income	154,420.75	281,261.81
Other Business Income	-	-
Miscellaneous Income	-	-
Total Service and Business Income	4,654,029.46	8,805,840.57
Total Income	4,654,029.46	8,805,840.57
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	989,803.12	1,960,726.32
Salaries and Wages - Casual/Contractual	59,946.80	122,890.94
Total Salaries and Wages	1,049,749.92	2,083,617.26
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	180,000.00
Representation Allowance (RA)	23,500.00	47,000.00
Transportation Allowance (TA)	23,500.00	47,000.00
Clothing/Uniform Allowance	-	-
Productivity Incentive Allowance	-	-
Honoraria	-	-
Overtime and Night Pay	-	-
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	32,000.00	64,000.00
Total Other Compensation	169,000.00	338,000.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,130.24	248,411.16
Pag-IBIG Contributions	4,500.00	9,000.00
PhilHealth Contributions	8,384.11	25,184.11
Employees Compensation Insurance Premiums	4,500.00	9,000.00
Total Personnel Benefit Contributions	142,514.35	291,595.27
Other Personnel Benefits		
Pension Benefits	-	-
Retirement Gratuity	-	-
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	-	15,000.00
Total Other Personnel Benefits	-	334,839.69
Total Personnel Services	1,361,264.27	3,048,052.22

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Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

70,880.06

187,580.79

Traveling Expenses - Foreign

-

Training and Scholarship Expenses

Training Expenses

5,500.00

69,700.00

Supplies and Materials Expenses

Office Supplies Expenses

54,335.14

108,034.18

Accountable Forms Expenses

7,884.00

19,616.75

Non-Accountable Forms Expenses

-

2,283.00

Drugs and Medicines Expenses

-

287.00

Medical, Dental and Laboratory Supplies Expenses

-

-

Fuel, Oil and Lubricants Expenses

35,004.55

48,588.60

Chemical and Filtering Supplies Expenses

30,992.30

113,386.89

Other Supplies and Materials Expenses

18,592.50

21,226.50

Total Supplies and Materials Expenses**146,808.49****313,422.92****Utilities Expenses**

Water Expenses

1,661.50

3,750.50

Electricity Expenses

30,272.72

54,984.54

Total Utilities Expenses**31,934.22****58,735.04****Communication Expenses**

Postage and Courier Services

996.00

2,072.82

Telephone Expenses

11,519.37

22,352.40

Internet Subscription Expenses

-

-

Cable, Satellite, Telegraph and Radio Expenses

-

-

Total Communication Expenses**12,515.37****24,425.22****Survey, Research, Exploration and Development Expenses**

Survey Expenses

-

-

Research, Exploration and Development Expenses

44,242.80

44,242.80

Total Survey, Research, Exploration and Development Expenses**44,242.80****44,242.80****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

539,403.93

568,909.93

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

8,200.00

16,400.00

Professional Services

Legal Services

-

2,000.00

Auditing Services

-

-

Total Professional Services

-

2,000.00


General Services		
Security Services	27,000.00	54,000.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	107,028.39	261,855.59
Repairs and Maintenance - Buildings and Other Structures	-	-
Repairs and Maintenance - Machinery and Equipment	82,062.92	105,749.56
Repairs and Maintenance - Transportation Equipment	14,783.71	87,308.27
Repairs and Maintenance - Furniture and Fixtures	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	203,875.02	454,913.42
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	81,549.79	201,689.17
Insurance Expenses	9,421.31	25,013.27
Total Taxes, Insurance Premiums and Other Fees	90,971.10	226,702.44
Labor and Wages		
Labor and Wages	490,052.51	937,703.92
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	3,000.00
Printing and Publication Expenses	-	-
Representation Expenses	13,703.30	28,382.09
Transportation and Delivery Expenses	14,727.50	14,727.50
Rent/Lease Expenses	-	-
Membership Dues and Contributions to Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Directors and Committee Members' Fees	29,400.00	58,800.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	-	1,500.00
Total Other Maintenance and Other Operating Expenses	59,330.80	106,409.59
Total Maintenance and Other Operating Expenses	1,730,714.30	3,065,146.07
Financial Expenses		
Interest Expenses	82,469.28	165,739.24
Bank Charges	-	100.00
Total Financial Expenses	82,469.28	165,839.24
Direct Cost		
Cost of Sales	4,809.15	9,778.60
Non-Cash Expenses		
Depreciation - Land Improvements	-	-
Depreciation - Infrastructure Assets	193,933.81	387,867.62

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Depreciation - Buildings and Other Structures	12,174.60	24,349.20
Depreciation - Machinery and Equipment	214,948.18	429,466.08
Depreciation - Transportation Equipment	6,817.69	13,635.38
Depreciation - Furniture, Fixtures and Books	-	-
Depreciation - Other Property, Plant and Equipment	-	-
Amortization - Intangible Assets	-	-
Impairment Loss - Loans & Receivables	-	-
Total Non-Cash Expenses	427,874.28	855,318.28
Discounts and Rebates		
Other Discounts	-	-
Total Expenses	3,607,131.28	7,144,134.41
Profit/(Loss) Before Tax	1,046,898.18	1,661,706.16
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	1,046,898.18	1,661,706.16
Assistance/Subsidy/(Financial Assistance/Subsidy/Con	-	-
Net Income/(Loss)	1,046,898.18	1,661,706.16
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss) for the Period	1,046,898.18	1,661,706.16

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

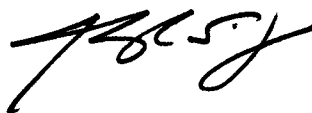
Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)**

For the Month ended February 28, 2018

	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	4,264,837.16	9,244,300.29
Collection of service and business income	4,264,837.16	9,244,300.29
Receipts of shares, grants and donations		-
Other Receipts	1,628.50	19,939.17
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	1,126.50	10,849.60
Other miscellaneous receipts	502.00	9,089.57
		-
Total Cash Inflows	4,266,465.66	9,264,239.46
Cash Outflows:		
Payment of Expenses	2,303,843.71	3,768,155.38
Payment of personnel services	1,046,689.57	2,316,092.89
Payment of maintenance and other operating expenses	1,257,154.14	1,451,962.49
Payment of financial expenses	-	100.00
		-
Purchase of Inventories	45,823.50	287,585.35
Purchase of inventories held for consumption	45,823.50	287,585.35
		-
Grant of Cash Advances	513,878.39	1,644,441.68
Advances for payroll	444,045.39	1,502,295.68
Advances to officers and employees	69,833.00	142,146.00
		-
Payment of Account Payable	11,300.00	2,772,918.85
		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	314,574.70	670,642.83
Remittance of taxes withheld	53,013.50	141,953.88
Remittance of GSIS/Pag IBIG/Philhealth	261,561.20	528,688.95
		-
Total Cash Outflows	3,189,420.30	9,143,744.09
Net Cash Provided (used) by Operating Activities	1,077,045.36	120,495.37
		-
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	5,917.08	11,292.66
Total Cash Inflows	5,917.08	11,292.66

Cash Outflows:
Purchase/Construction of of Property, Plant and Equipment
Construction of Infrastructure assets
Construction of building and other structures
Purchase of machinery and equipment
Purchase of transportation equipment
Total Cash Outflows

Net Cash Provided (used) by Investing Activities

Cash Flows from Financing Activities

Cash Inflows:
Total Cash Inflows

Cash Outflows:
Payment of Long - Term Liabilities
Payment of domestic loans
Total Cash Outflows

Net Cash Provided (Used) by Financing Activities

Increase/(Decrease) in Cash and Cash Equivalents
Cash and Cash Equivalents, Beginning
Less/Add: Amount transferred to/from Sinking Fund
Cash and Cash Equivalents, Ending


This Month	Year to Date
	-
	-
12,600.00	12,600.00
134,961.75	153,961.75
	-
147,561.75	166,561.75
(141,644.67)	(155,269.09)
	-
	-
	-
	-
	-
	-
	-
269,256.65	539,321.99
269,256.65	539,321.99
(269,256.65)	(539,321.99)
	-
666,144.04	(574,095.71)
13,551,018.32	14,791,258.07
	-
14,217,162.36	14,217,162.36

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPHE S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended February 28, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT FEBRUARY 1, 2018	87,592,825.64	87,592,825.64
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	1,046,898.18	1,046,898.18
Other Adjustments		-
BALANCE AT FEBRUARY 28, 2018	88,639,723.82	88,639,723.82

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at March 31, 2018

ASSETS	This Month	Dec. 31, 2017	Difference
Current Assets			
Cash and Cash Equivalents	15,565,646.14	14,791,258.07	774,388.07
Cash On Hand	195,113.61	258,925.80	(63,812.19)
Cash - Collecting Officer	175,113.61	258,925.80	(83,812.19)
Petty Cash	20,000.00	-	20,000.00
			-
Cash in Bank - Currency	15,370,532.53	14,532,332.27	838,200.26
Cash in Bank - Local Currency, Current Account	5,290,483.34	6,468,958.85	(1,178,475.51)
Cash in Bank - Local Currency, Time Deposits	10,080,049.19	8,063,373.42	2,016,675.77
		-	-
Receivables	2,956,744.59	3,607,272.97	(650,528.38)
Loans and Receivable Accounts	2,478,146.04	3,102,743.23	(624,597.19)
Accounts Receivable	3,568,312.51	4,192,909.70	(624,597.19)
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)	-
Other Receivables	478,598.55	504,529.74	(25,931.19)
Receivables - Disallowances/Charges	120,855.88	126,305.88	(5,450.00)
Due from Officers and Employees	1,000.00	314.85	685.15
Other Receivables	356,742.67	377,909.01	(21,166.34)
Inventories	1,421,027.63	1,861,856.73	(440,829.10)
Inventory Held for Consumption	1,421,027.63	1,861,856.73	(440,829.10)
Office Supplies Inventory	178,951.82	198,566.48	(19,614.66)
			(19,616.75)
Accountable Forms, Plates and Stickers Inventory	251,169.00	270,785.75	
Non-Accountable Forms Inventory	11,065.49	16,623.39	(5,557.90)
Chemical and Filtering Supplies Inventory	63,053.30	171,179.02	(108,125.72)
Other Supplies and Materials Inventory	916,788.02	1,204,702.09	(287,914.07)
			-
Other Current Assets	3,228,056.39	2,865,381.61	362,674.78
Advances	342,952.00	58,497.24	284,454.76
Advances for Payroll	334,832.00	58,497.24	276,334.76
Advances to Officers and Employees	8,120.00	-	8,120.00
			-
Prepayments	799,300.11	799,157.09	143.02
Withholding Tax at Source	107,352.91	107,209.89	143.02
Other Prepayments	691,947.20	691,947.20	-
			-
Deposits	3,000.00	3,000.00	-
Other Deposits	3,000.00	3,000.00	-
			-
Other Assets	2,082,804.28	2,004,727.28	78,077.00
Deferred Charges/Losses	2,082,804.28	2,004,727.28	78,077.00
Total Current Assets	23,171,474.75	23,125,769.38	45,705.37

Non-Current Assets

Property, Plant and Equipment

Land

Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology
Equipment

Accumulated Depreciation - Information and
Communication Technology Equipment

Net Value - Information and Communication
Technology Equipment

Communication Equipment

Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

Furnitures, Fixtures and Books

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

Net Value - Furniture and Fixtures

	105,237,550.45	105,388,464.26	(150,913.81)
			-
	6,354,146.50	6,354,146.50	-
	6,354,146.50	6,354,146.50	-
	6,354,146.50	6,354,146.50	-
			-
	46,369,852.58	46,932,454.01	(562,601.43)
	81,352,011.00	81,332,811.00	19,200.00
	(34,982,158.42)	(34,400,356.99)	(581,801.43)
	46,369,852.58	46,932,454.01	(562,601.43)
			-
	2,565,189.61	2,512,596.41	52,593.20
	2,817,773.77	2,728,656.77	89,117.00
	(1,554,160.73)	(1,543,473.20)	(10,687.53)
	1,263,613.04	1,185,183.57	78,429.47
			-
	3,297,411.25	3,297,411.25	-
	(1,995,834.68)	(1,969,998.41)	(25,836.27)
	1,301,576.57	1,327,412.84	(25,836.27)
			-
	23,428,318.06	23,048,770.57	379,547.49
	1,486,276.77	1,486,276.77	-
	(1,095,342.16)	(1,074,190.24)	(21,151.92)
	390,934.61	412,086.53	(21,151.92)
			-
	2,900,058.00	2,900,058.00	-
	(2,052,823.56)	(1,991,997.18)	(60,826.38)
	847,234.44	908,060.82	(60,826.38)
			-
	415,770.00	415,770.00	-
	(337,596.00)	(331,263.60)	(6,332.40)
	78,174.00	84,506.40	(6,332.40)
			-
	54,470.00	54,470.00	-
	(11,030.19)	(9,804.60)	(1,225.59)
	43,439.81	44,665.40	(1,225.59)
			-
	677,286.84	677,286.84	-
	(294,174.07)	(265,316.17)	(28,857.90)
	383,112.77	411,970.67	(28,857.90)
			-
	37,078,778.39	36,054,816.64	1,023,961.75
	(15,393,355.96)	(14,867,335.89)	(526,020.07)
	21,685,422.43	21,187,480.75	497,941.68
			-
	512,930.98	533,384.05	(20,453.07)
	2,600,765.20	2,600,765.20	-
	(2,087,834.22)	(2,067,381.15)	(20,453.07)
	512,930.98	533,384.05	(20,453.07)
			-
	85,088.91	85,088.91	-
	140,573.91	140,573.91	-
	(55,485.00)	(55,485.00)	-
	85,088.91	85,088.91	-

Construction in Progress			-
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81	-
	25,922,023.81	25,922,023.81	-
			-
Intangible Assets			
Intangible Assets	199,440.00	199,440.00	-
Computer Software	199,440.00	199,440.00	-
Total Non-Current Assets	105,436,990.45	105,587,904.26	(150,913.81)
			-
Total Assets	128,608,465.20	128,713,673.64	(105,208.44)

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable

Due to Officers and Employees

	3,949,427.14	5,915,942.77	(1,966,515.63)
	3,949,377.14	5,915,342.77	(1,965,965.63)
	50.00	600.00	(550.00)

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

Due to GSIS

Due to Philhealth

Due to GOCCs (SSS)

	609,876.34	645,809.10	(35,932.76)
	437,886.92	485,044.26	(47,157.34)
	(4,024.53)	(3,368.97)	(655.56)
	18,242.39	18,242.25	0.14
	157,771.56	145,891.56	11,880.00

Other Payables

Other Payables

	97,214.83	96,655.67	559.16
	97,214.83	96,655.67	559.16

Total Current Liabilities

	4,656,518.31	6,658,407.54	(2,001,889.23)
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

	18,782,230.75	19,340,118.79	(557,888.04)
	18,782,230.75	19,340,118.79	(557,888.04)

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits

Other Unearned Revenue

	15,701,202.85	15,737,129.65	(35,926.80)
	15,689,640.75	15,737,129.65	(47,488.90)
	11,562.10		11,562.10

Total Non-Current Liabilities

	34,483,433.60	35,077,248.44	(593,814.84)
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Total Liabilities

	39,139,951.91	41,735,655.98	(2,595,704.07)
--	----------------------	----------------------	----------------

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/Capital Reserve

	89,468,513.29	86,978,017.66	2,490,495.63
	89,468,513.29	86,978,017.66	2,490,495.63

Total Equity

	89,468,513.29	86,978,017.66	2,490,495.63
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Total Equity & Equity

	128,608,465.20	128,713,673.64	(105,208.44)
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Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of March 2018

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	4,492,347.98	12,998,973.70
Sales Revenue	1,125.00	15,976.50
Sales Discounts	11,014.29	-
Interest Income	8,169.55	22,285.38
Fines and Penalties - Business Income	140,148.73	421,410.54
Total Service and Business Income	4,652,805.55	13,458,646.12
Total Income	4,652,805.55	13,458,646.12
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	987,436.56	2,948,162.88
Salaries and Wages - Casual/Contractual	59,946.80	182,837.74
Total Salaries and Wages	1,047,383.36	3,131,000.62
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	270,000.00
Representation Allowance (RA)	23,500.00	70,500.00
Transportation Allowance (TA)	23,500.00	70,500.00
Other Bonuses and Allowances	32,000.00	96,000.00
Total Other Compensation	169,000.00	507,000.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,130.24	373,541.40
Pag-IBIG Contributions	4,500.00	13,500.00
PhilHealth Contributions	12,698.46	37,882.57
Employees Compensation Insurance Premiums	4,500.00	13,500.00
Total Personnel Benefit Contributions	146,828.70	438,423.97
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	-	15,000.00
Total Other Personnel Benefits	-	334,839.69
Total Personnel Services	1,363,212.06	4,411,264.28
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	142,273.69	329,854.48
Training and Scholarship Expenses		
Training Expenses	51,535.00	121,235.00
Supplies and Materials Expenses		
Office Supplies Expenses	61,917.28	172,951.46
Accountable Forms Expenses	-	19,616.75


Non-Accountable Forms Expenses	3,374.90	5,657.90
Drugs and Medicines Expenses	451.00	738.00
Fuel, Oil and Lubricants Expenses	31,326.24	79,914.84
Chemical and Filtering Supplies Expenses	36,160.23	149,547.12
Other Supplies and Materials Expenses	4,502.00	25,728.50
Total Supplies and Materials Expenses	140,731.65	454,154.57
Utilities Expenses		
Water Expenses	1,690.00	5,440.50
Electricity Expenses	31,076.10	86,060.64
Total Utilities Expenses	32,766.10	91,501.14
Communication Expenses		
Postage and Courier Services	1,849.00	3,921.82
Telephone Expenses	19,393.87	41,746.27
Internet Subscription Expenses	-	-
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	21,242.87	45,668.09
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	44,242.80
Total Survey, Research, Exploration and Development Expenses	-	44,242.80
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	594,917.08	1,163,827.01
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	24,600.00
Professional Services		
Legal Services	-	2,000.00
Total Professional Services	-	2,000.00
General Services		
Security Services	27,000.00	81,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	86,788.12	348,643.71
Repairs and Maintenance - Buildings and Other Structures	13,410.00	13,410.00
Repairs and Maintenance - Machinery and Equipment	147,995.93	253,745.49
Repairs and Maintenance - Transportation Equipment	43,524.63	130,832.90
Total Repairs and Maintenance	291,718.68	746,632.10
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	92,034.61	293,723.78
Insurance Expenses	16,110.06	41,123.33

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Total Taxes, Insurance Premiums and Other Fees	108,144.67	334,847.11
Labor and Wages		
Labor and Wages	461,447.55	1,399,151.47
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	2,300.00	5,300.00
Printing and Publication Expenses	965.00	965.00
Representation Expenses	19,405.75	47,787.84
Transportation and Delivery Expenses	-	14,727.50
Directors and Committee Members' Fees	36,750.00	95,550.00
Other Maintenance and Operating Expenses	2,150.00	3,650.00
Total Other Maintenance and Other Operating Expenses	61,570.75	167,980.34
Total Maintenance and Other Operating Expenses	1,941,548.04	5,006,694.11
Financial Expenses		
Interest Expenses	73,765.20	239,504.44
Bank Charges	-	100.00
Total Financial Expenses	73,765.20	239,604.44
Direct Cost		
Cost of Sales	984.77	10,763.37
Non-Cash Expenses		
Depreciation - Infrastructure Assets	193,933.81	581,801.43
Depreciation - Buildings and Other Structures	12,174.60	36,523.80
Depreciation - Machinery and Equipment	214,948.18	644,414.26
Depreciation - Transportation Equipment	6,817.69	20,453.07
Total Non-Cash Expenses	427,874.28	1,283,192.56
Discounts and Rebates		
Other Discounts	16,631.73	16,631.73
Total Expenses	3,824,016.08	10,968,150.49
Profit/(Loss) Before Tax	828,789.47	2,490,495.63
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	828,789.47	2,490,495.63
Assistance/Subsidy/(Financial Assistance/Subsidy/Con	-	
Net Income/(Loss)	828,789.47	2,490,495.63
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	828,789.47	2,490,495.63

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
 DETAILED STATEMENT OF CASH FLOWS
 (ALL FUNDS)
 For the Month ended March 31, 2018**


	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	4,836,727.01	14,081,027.30
Collection of service and business income	4,836,727.01	14,081,027.30
Receipts of shares, grants and donations	-	-
Other Receipts	35,314.63	55,253.80
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	30,959.63	41,809.23
Other miscellaneous receipts	4,355.00	13,444.57
Total Cash Inflows	4,872,041.64	14,136,281.10
Cash Outflows:		
Payment of Expenses	2,311,022.82	6,079,178.20
Payment of personnel services	1,039,455.17	3,355,548.06
Payment of maintenance and other operating expenses	1,271,567.65	2,723,530.14
Payment of financial expenses		100.00
Purchase of Inventories	-	287,585.35
Purchase of inventories held for consumption	-	287,585.35
Grant of Cash Advances	527,831.26	2,172,272.94
Advances for payroll	457,511.26	1,959,806.94
Advances to officers and employees	70,320.00	212,466.00
Payment of Account Payable	11,300.00	2,784,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	323,756.89	994,399.72
Remittance of taxes withheld	56,682.47	198,636.35
Remittance of GSIS/Pag IBIG/Philhealth	267,074.42	795,763.37
Total Cash Outflows	3,173,910.97	12,317,655.06
Net Cash Provided (used) by Operating Activities	1,698,130.67	1,818,626.04
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	6,535.64	17,828.30
Total Cash Inflows	6,535.64	17,828.30

	This Month	Year to Date
Cash Outflows:		
Purchase/Construction of of Property, Plant and Equipment		
Construction of Infrastructure assets	19,200.00	19,200.00
Contruction of building and other structures	76,517.00	89,117.00
Purchase of machinery and equipment		153,961.75
Purchase of transportation equipment		-
Total Cash Outflows	95,717.00	262,278.75
Net Cash Provided (used) by Investing Activities	(89,181.36)	(244,450.45)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	260,465.53	799,787.52
Total Cash Outflows	260,465.53	799,787.52
Net Cash Provided (Used) by Financing Activities	(260,465.53)	(799,787.52)
Increase/(Decrease) in Cash and Cash Equivalents	1,348,483.78	774,388.07
Cash and Cash Equivalents, Beginning	14,217,162.36	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	15,565,646.14	15,565,646.14

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended March 31, 2018**

	NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT MARCH 1, 2018		88,639,723.82	88,639,723.82
ADJUSTMENTS:			
Add/(Deduct):			
Comprehensive Income for the Month		828,789.47	828,789.47
Other Adjustments			-
BALANCE AT FEBRUARY 28, 2018		89,468,513.29	89,468,513.29

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at April 30, 2018

	2018	2017	Difference
ASSETS			
Current Assets			
Cash and Cash Equivalents	17,622,534.67	14,791,258.07	2,831,276.60
Cash On Hand	450,373.91	258,925.80	191,448.11
Cash - Collecting Officer	430,373.91	258,925.80	171,448.11
Petty Cash	20,000.00	-	20,000.00
			-
Cash in Bank - Currency	17,172,160.76	14,532,332.27	2,639,828.49
Cash in Bank - Local Currency, Current Account	7,085,391.54	6,468,958.85	616,432.69
Cash in Bank - Local Currency, Time Deposits	10,086,769.22	8,063,373.42	2,023,395.80
		-	-
			-
Receivables	3,026,399.99	3,607,272.97	(580,872.98)
Loans and Receivable Accounts	2,545,180.06	3,102,743.23	(557,563.17)
Accounts Receivable	3,635,346.53	4,192,909.70	(557,563.17)
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)	-
			-
Other Receivables	481,219.93	504,529.74	(23,309.81)
Receivables - Disallowances/Charges	120,055.88	126,305.88	(6,250.00)
Due from Officers and Employees	1,000.00	314.85	685.15
Other Receivables	360,164.05	377,909.01	(17,744.96)
<i>Allowance for Impairment - Other Receivables</i>	-	-	-
			-
Inventories	1,184,174.97	1,861,856.73	(677,681.76)
Inventory Held for Consumption	1,184,174.97	1,861,856.73	(677,681.76)
Office Supplies Inventory	177,565.88	198,566.48	(21,000.60)
Accountable Forms, Plates and Stickers Inventory	243,285.00	270,785.75	(27,500.75)
Non-Accountable Forms Inventory	9,393.49	16,623.39	(7,229.90)
Chemical and Filtering Supplies Inventory	32,408.33	171,179.02	(138,770.69)
Other Supplies and Materials Inventory	721,522.27	1,204,702.09	(483,179.82)
			-
Other Current Assets	3,082,019.82	2,865,381.61	216,638.21
Advances	166,831.81	58,497.24	108,334.57
Advances for Payroll	129,511.81	58,497.24	71,014.57
Advances to Officers and Employees	37,320.00	-	37,320.00
			-
Prepayments	799,938.53	799,157.09	781.44
Prepaid Rent	-		-
Withholding Tax at Source	107,991.33	107,209.89	781.44
Other Prepayments	691,947.20	691,947.20	-
			-
Deposits	3,000.00	3,000.00	-
Other Deposits	3,000.00	3,000.00	-
			-
Other Assets	2,112,249.48	2,004,727.28	107,522.20
Deferred Charges/Losses	2,112,249.48	2,004,727.28	107,522.20
			-
Total Current Assets	24,915,129.45	23,125,769.38	1,789,360.07

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Non-Current Assets**Property, Plant and Equipment****Land**

Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

(UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Structure and Improvement

Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology
EquipmentAccumulated Depreciation - Information and
Communication Technology EquipmentNet Value - Information and Communication
Technology Equipment

Communication Equipment

Accumulated Depreciation - Communication
Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Scientific Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment
and Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

	2018	2017	Difference
	105,483,414.64	105,388,464.26	94,950.38
			-
Land	6,354,146.50	6,354,146.50	-
Land	6,354,146.50	6,354,146.50	-
Net Value of Land	6,354,146.50	6,354,146.50	-
			-
Infrastructure Assets	46,232,468.77	46,932,454.01	(699,985.24)
Plant - Utility Plant in Service (UPIS)	81,408,561.00	81,332,811.00	75,750.00
Accumulated Depreciation-Plant (UPIS)	(35,176,092.23)	(34,400,356.99)	(775,735.24)
(UPIS)	46,232,468.77	46,932,454.01	(699,985.24)
			-
Buildings and Other Structures	2,564,951.01	2,512,596.41	52,354.60
Buildings	2,829,709.77	2,728,656.77	101,053.00
Accumulated Depreciation - Buildings	(1,557,723.24)	(1,543,473.20)	(14,250.04)
Net Value - Buildings	1,271,986.53	1,185,183.57	86,802.96
			-
Water Plant, Structure and Improvement	3,297,411.25	3,297,411.25	-
Structure and Improvement	(2,004,446.77)	(1,969,998.41)	(34,448.36)
Improvement	1,292,964.48	1,327,412.84	(34,448.36)
			-
Machinery and Equipment	23,818,034.28	23,048,770.57	769,263.71
Office Equipment	1,486,276.77	1,486,276.77	-
Accumulated Depreciation - Office Equipment	(1,102,392.80)	(1,074,190.24)	(28,202.56)
Net Value - Office Equipment	383,883.97	412,086.53	(28,202.56)
			-
Information and Communication Technology Equipment	3,012,708.00	2,900,058.00	112,650.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,070,759.62)	(1,991,997.18)	(78,762.44)
Net Value - Information and Communication Technology Equipment	941,948.38	908,060.82	33,887.56
			-
Communication Equipment	415,770.00	415,770.00	-
Accumulated Depreciation - Communication Equipment	(339,706.80)	(331,263.60)	(8,443.20)
Net Value - Communication Equipment	76,063.20	84,506.40	(8,443.20)
			-
Sports Equipment	54,470.00	54,470.00	-
Accumulated Depreciation - Sports Equipment	(11,438.72)	(9,804.60)	(1,634.12)
Net Value - Sports Equipment	43,031.28	44,665.40	(1,634.12)
			-
Technical and Scientific Equipment	677,286.84	677,286.84	-
Scientific Equipment	(303,793.37)	(265,316.17)	(38,477.20)
Net Value - Technical and Scientific Equipment	373,493.47	411,970.67	(38,477.20)
			-
Other Machinery and Equipment and Equipment	37,574,978.39	36,054,816.64	1,520,161.75
Net Value - Other Machinery and Equipment	(15,575,364.41)	(14,867,335.89)	(708,028.52)
	21,999,613.98	21,187,480.75	812,133.23
			-
Transportation Equipment	506,701.36	533,384.05	(26,682.69)
Motor Vehicles	2,600,765.20	2,600,765.20	-
Accumulated Depreciation - Motor Vehicles	(2,094,063.84)	(2,067,381.15)	(26,682.69)
Net Value - Motor Vehicles	506,701.36	533,384.05	(26,682.69)

	2018	2017	Difference
Furnitures, Fixtures and Books	85,088.91	85,088.91	-
Furniture and Fixtures	140,573.91	140,573.91	-
Accumulated Depreciation - Furniture and Fixtures	(55,485.00)	(55,485.00)	-
Net Value - Furniture and Fixtures	85,088.91	85,088.91	-
			-
Construction in Progress	25,922,023.81	25,922,023.81	-
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81	-
			-
Intangible Assets			-
Intangible Assets	199,440.00	199,440.00	-
Computer Software	199,440.00	199,440.00	-
Net Value - Computer Software	199,440.00	199,440.00	-
			-
Total Non-Current Assets	105,682,854.64	105,587,904.26	94,950.38
			-
Total Assets	130,597,984.09	128,713,673.64	1,884,310.45

LIABILITIES

Current Liabilities			
Financial Liabilities			
Payables	4,592,904.18	5,915,942.77	(1,323,038.59)
Accounts Payable	4,592,854.18	5,915,342.77	(1,322,488.59)
Due to Officers and Employees	50.00	600.00	(550.00)
			-
Inter-Agency Payables			
Inter-Agency Payables	715,404.86	645,809.10	69,595.76
Due to BIR	524,038.64	485,044.26	38,994.38
Due to GSIS	(2,565.77)	(3,368.97)	803.20
Due to Philhealth	36,160.43	18,242.25	17,918.18
Due to GOCCs (SSS)	157,771.56	145,891.56	11,880.00
			-
Other Payables	112,376.41	96,655.67	15,720.74
Other Payables	112,376.41	96,655.67	15,720.74
			-
Total Current Liabilities	5,420,685.45	6,658,407.54	(1,237,722.09)
			-
Non-Current Liabilities			
Financial Liabilities			
Bills/Bonds/Loans Payable	18,596,268.07	19,340,118.79	(743,850.72)
Loans Payable - Domestic	18,596,268.07	19,340,118.79	(743,850.72)
			-
Deferred Credits/Unearned Income			
Deferred Credits	15,680,024.12	15,737,129.65	(57,105.53)
Other Deferred Credits	15,642,071.95	15,737,129.65	(95,057.70)
Other Unearned Revenue	37,952.17	-	37,952.17
			-
Total Non-Current Liabilities	34,276,292.19	35,077,248.44	(800,956.25)
			-
Total Liabilities	39,696,977.64	41,735,655.98	(2,038,678.34)

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EQUITY

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve

Total Equity

Total Equity & Equity

2018	2017	Difference
		-
		-
90,901,006.45	86,978,017.66	3,922,988.79
90,901,006.45	86,978,017.66	3,922,988.79
		-
90,901,006.45	86,978,017.66	3,922,988.79
		-
130,597,984.09	128,713,673.64	1,884,310.45

Prepared by:



JESSAMINE O. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of April 2018

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,283,465.78	18,282,439.48
Sales Revenue	50.00	16,026.50
Interest Income	8,400.04	30,685.42
Fines and Penalties - Business Income	168,988.24	590,398.78
Total Service and Business Income	5,460,904.06	18,919,550.18
Total Income	5,460,904.06	18,919,550.18
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	993,834.65	3,941,997.53
Salaries and Wages - Casual/Contractual	57,310.20	240,147.94
Total Salaries and Wages	1,051,144.85	4,182,145.47
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	360,000.00
Representation Allowance (RA)	23,500.00	94,000.00
Transportation Allowance (TA)	23,500.00	94,000.00
Clothing/Uniform Allowance	270,000.00	270,000.00
Other Bonuses and Allowances	32,000.00	128,000.00
Total Other Compensation	439,000.00	946,000.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,130.24	498,671.64
Pag-IBIG Contributions	4,500.00	18,000.00
PhilHealth Contributions	-	37,882.57
Employees Compensation Insurance Premiums	4,500.00	18,000.00
Total Personnel Benefit Contributions	134,130.24	572,554.21
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	-	15,000.00
Total Other Personnel Benefits	-	334,839.69
Total Personnel Services	1,624,275.09	6,035,539.37
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	106,750.78	436,605.26
Training and Scholarship Expenses		
Training Expenses	64,800.00	186,035.00
Supplies and Materials Expenses		
Office Supplies Expenses	32,173.38	205,124.84
Accountable Forms Expenses	7,884.00	27,500.75




	This Month	Year to Date
Non-Accountable Forms Expenses	1,672.00	7,329.90
Drugs and Medicines Expenses	-	738.00
Fuel, Oil and Lubricants Expenses	34,498.52	114,413.36
Chemical and Filtering Supplies Expenses	30,618.25	180,165.37
Other Supplies and Materials Expenses	6,533.75	32,262.25
Total Supplies and Materials Expenses	113,379.90	567,534.47
Utilities Expenses		
Water Expenses	2,295.31	7,735.81
Electricity Expenses	38,692.90	124,753.54
Total Utilities Expenses	40,988.21	132,489.35
Communication Expenses		
Postage and Courier Services	744.00	4,665.82
Telephone Expenses	22,729.94	64,476.21
Internet Subscription Expenses	-	-
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	23,473.94	69,142.03
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	44,242.80
Total Survey, Research, Exploration and Development Expenses	-	44,242.80
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	496,747.53	1,660,574.54
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	32,800.00
Professional Services		
Legal Services	-	2,000.00
Total Professional Services	-	2,000.00
General Services		
Security Services	27,000.00	108,000.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	177,270.27	525,913.98
Repairs and Maintenance - Buildings and Other Structures	11,376.82	24,786.82
Repairs and Maintenance - Machinery and Equipment	169,650.54	423,396.03
Repairs and Maintenance - Transportation Equipment	4,559.50	135,392.40
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	362,857.13	1,109,489.23

	This Month	Year to Date
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	100,482.63	394,206.41
Insurance Expenses	28,693.12	69,816.45
Total Taxes, Insurance Premiums and Other Fees	129,175.75	464,022.86
Labor and Wages		
Labor and Wages	460,390.92	1,859,542.39
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	6,800.00
Printing and Publication Expenses	-	965.00
Representation Expenses	13,398.65	61,186.49
Transportation and Delivery Expenses	-	14,727.50
Directors and Committee Members' Fees	36,750.00	132,300.00
Other Maintenance and Operating Expenses	-	3,650.00
Total Other Maintenance and Other Operating Expenses	51,648.65	219,628.99
Total Maintenance and Other Operating Expenses	1,885,412.81	6,892,106.92
Financial Expenses		
Interest Expenses	80,867.94	320,372.38
Bank Charges	-	100.00
Total Financial Expenses	80,867.94	320,472.38
Direct Cost		
Cost of Sales	26.72	10,790.09
Non-Cash Expenses		
Depreciation - Infrastructure Assets	193,933.81	775,735.24
Depreciation - Buildings and Other Structures	12,174.60	48,698.40
Depreciation - Machinery and Equipment	219,133.78	863,548.04
Depreciation - Transportation Equipment	6,229.62	26,682.69
Total Non-Cash Expenses	431,471.81	1,714,664.37
Discounts and Rebates		
Other Discounts	6,356.53	22,988.26
Total Expenses	4,028,410.90	14,996,561.39
Profit/(Loss) Before Tax	1,432,493.16	3,922,988.79
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	1,432,493.16	3,922,988.79
Assistance/Subsidy/(Financial Assistance/Subsidy/Con	-	
Net Income/(Loss)	1,432,493.16	3,922,988.79
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	1,432,493.16	3,922,988.79

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
 DETAILED STATEMENT OF CASH FLOWS
 (ALL FUNDS)
 For the Month ended April 30, 2018**


	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,435,190.81	19,516,218.11
Collection of service and business income	5,435,190.81	19,516,218.11
Receipts of shares, grants and donations		-
Other Receipts	1,334.11	56,587.91
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	181.75	41,990.98
Other miscellaneous receipts	1,152.36	14,596.93
Total Cash Inflows	5,436,524.92	19,572,806.02
Cash Outflows:		
Payment of Expenses	1,630,568.79	7,709,746.99
Payment of personnel services	1,503,729.37	4,859,277.43
Payment of maintenance and other operating expenses	126,839.42	2,850,369.56
Payment of financial expenses		100.00
Purchase of Inventories	30,787.44	318,372.79
Purchase of inventories held for consumption	30,787.44	318,372.79
Grant of Cash Advances	540,284.64	2,712,557.58
Advances for payroll	495,286.64	2,455,093.58
Advances to officers and employees	44,998.00	257,464.00
Payment of Account Payable	36,000.00	2,820,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	310,358.43	1,304,758.15
Remittance of taxes withheld	55,682.47	254,318.82
Remittance of GSIS/Pag IBIG/Philhealth	254,675.96	1,050,439.33
Total Cash Outflows	2,547,999.30	14,865,654.36
Net Cash Provided (used) by Operating Activities	2,888,525.62	4,707,151.66
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	6,720.03	24,548.33
Total Cash Inflows	6,720.03	24,548.33

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	Year to Date	
Cash Outflows:		
Purchase/Construction of of Property, Plant and Equipment		
Construction of Infrastructure assets	56,550.00	75,750.00
Construction of building and other structures	11,936.00	101,053.00
Purchase of machinery and equipment	502,231.82	656,193.57
Purchase of transportation equipment		-
Total Cash Outflows	570,717.82	832,996.57
Net Cash Provided (used) by Investing Activities	(563,997.79)	(808,448.24)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	267,639.30	1,067,426.82
Total Cash Outflows	267,639.30	1,067,426.82
Net Cash Provided (Used) by Financing Activities	(267,639.30)	(1,067,426.82)
Increase/(Decrease) in Cash and Cash Equivalents	2,056,888.53	2,831,276.60
Cash and Cash Equivalents, Beginning	15,565,646.14	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	17,622,534.67	17,622,534.67

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended April 30, 2018**

	NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT MARCH 31, 2018		89,468,513.29	89,468,513.29
ADJUSTMENTS:			
Add/(Deduct):			
Comprehensive Income for the Month		1,432,493.16	1,432,493.16
Other Adjustments			-
BALANCE AT APRIL 31, 2018		90,901,006.45	90,901,006.45

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at May 31, 2018

ASSETS	This Month	Dec. 31, 2017	Difference
Current Assets			
Cash and Cash Equivalents	16,824,913.32	14,791,258.07	2,033,655.25
Cash On Hand	428,413.77	258,925.80	169,487.97
Cash - Collecting Officer	408,413.77	258,925.80	149,487.97
Petty Cash	20,000.00	-	20,000.00
Cash in Bank - Currency	16,396,499.55	14,532,332.27	1,864,167.28
Cash in Bank - Local Currency, Current Account	6,302,333.36	6,468,958.85	(166,625.49)
Cash in Bank - Local Currency, Time Deposits	10,094,166.19	8,063,373.42	2,030,792.77
Receivables	2,969,634.92	3,607,272.97	(637,638.05)
Loans and Receivable Accounts	2,497,061.64	3,102,743.23	(605,681.59)
Accounts Receivable	3,587,228.11	4,192,909.70	(605,681.59)
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)	-
Other Receivables	472,573.28	3,102,743.23	(2,630,169.95)
Receivables - Disallowances/Charges	119,355.88	126,305.88	(6,950.00)
Due from Officers and Employees	1,000.00	314.85	685.15
Other Receivables	352,217.40	377,909.01	(25,691.61)
Inventories	1,492,230.28	1,861,856.73	(369,626.45)
Inventory Held for Consumption	1,492,230.28	1,861,856.73	(369,626.45)
Office Supplies Inventory	207,222.35	198,566.48	8,655.87
Accountable Forms, Plates and Stickers Inventory	220,006.00	270,785.75	(50,779.75)
Non-Accountable Forms Inventory	8,214.49	16,623.39	(8,408.90)
Chemical and Filtering Supplies Inventory	170,891.01	171,179.02	(288.01)
Other Supplies and Materials Inventory	885,896.43	1,204,702.09	(318,805.66)
Other Current Assets	3,184,263.38	2,865,381.61	318,881.77
Advances	199,485.40	58,497.24	140,988.16
Advances for Payroll	165,965.40	58,497.24	107,468.16
Advances to Officers and Employees	33,520.00	-	33,520.00
Prepayments	805,323.10	799,157.09	6,166.01
Prepaid Rent	-	-	-
Withholding Tax at Source	113,375.90	107,209.89	6,166.01
Other Prepayments	691,947.20	691,947.20	-
Deposits	3,000.00	3,000.00	-
Other Deposits	3,000.00	3,000.00	-
Other Assets	2,176,454.88	2,004,727.28	171,727.60
Deferred Charges/Losses	2,176,454.88	2,004,727.28	171,727.60
	-	-	-
Total Current Assets	24,471,041.90	23,125,769.38	1,345,272.52

Non-Current Assets

Property, Plant and Equipment

Land

Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology Equipment

Accumulated Depreciation - Information and
Communication Technology Equipment

Net Value - Information and Communication Technology
Equipment

Communication Equipment

Accumulated Depreciation - Communication Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

Watercraft

Furnitures, Fixtures and Books

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

Net Value - Furniture and Fixtures

Construction in Progress

Construction in Progress - Infrastructure Assets

	This Month	Dec. 31, 2017	Difference
	105,354,602.93	105,388,464.26	(33,861.33)
			-
Land	6,354,146.50	6,354,146.50	-
Land	6,354,146.50	6,354,146.50	-
			-
Infrastructure Assets	46,083,280.52	46,932,454.01	(849,173.49)
Plant - Utility Plant in Service (UPIS)	81,443,843.82	81,332,811.00	111,032.82
Accumulated Depreciation-Plant (UPIS)	(35,360,563.30)	(34,400,356.99)	(960,206.31)
Net Value of Plant - Utility Plant in Service (UPIS)	46,083,280.52	46,932,454.01	(849,173.49)
			-
Buildings and Other Structures	2,571,776.41	2,512,596.41	59,180.00
Buildings	2,848,709.77	2,728,656.77	120,053.00
Accumulated Depreciation - Buildings	(1,561,285.75)	(1,543,473.20)	(17,812.55)
Net Value - Buildings	1,287,424.02	1,185,183.57	102,240.45
			-
Water Plant, Structure and Improvement	3,297,411.25	3,297,411.25	-
Improvement	(2,013,058.86)	(1,969,998.41)	(43,060.45)
Net Value - Water Plant, Structure and Improvement	1,284,352.39	1,327,412.84	(43,060.45)
			-
Machinery and Equipment	23,837,815.04	23,048,770.57	789,044.47
Office Equipment	1,486,276.77	1,486,276.77	-
Accumulated Depreciation - Office Equipment	(1,109,443.44)	(1,074,190.24)	(35,253.20)
Net Value - Office Equipment	376,833.33	412,086.53	(35,253.20)
			-
Information and Communication Technology Equipment	3,012,708.00	2,900,058.00	112,650.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,089,445.38)	(1,991,997.18)	(97,448.20)
Net Value - Information and Communication Technology Equipment	923,262.62	908,060.82	15,201.80
			-
Communication Equipment	415,770.00	415,770.00	-
Accumulated Depreciation - Communication Equipment	(341,817.60)	(331,263.60)	(10,554.00)
Net Value - Communication Equipment	73,952.40	84,506.40	(10,554.00)
			-
Sports Equipment	54,470.00	54,470.00	-
Accumulated Depreciation - Sports Equipment	(11,847.25)	(9,804.60)	(2,042.65)
Net Value - Sports Equipment	42,622.75	44,665.40	(2,042.65)
			-
Technical and Scientific Equipment	677,286.84	677,286.84	-
Equipment	(313,412.67)	(265,316.17)	(48,096.50)
Net Value - Technical and Scientific Equipment	363,874.17	411,970.67	(48,096.50)
			-
Other Machinery and Equipment	37,816,516.64	36,054,816.64	1,761,700.00
Equipment	(15,759,246.87)	(14,867,335.89)	(891,910.98)
Net Value - Other Machinery and Equipment	22,057,269.77	21,187,480.75	869,789.02
			-
Transportation Equipment	500,471.74	533,384.05	(32,912.31)
Motor Vehicles	2,600,765.20	2,600,765.20	-
Accumulated Depreciation - Motor Vehicles	(2,100,293.46)	(2,067,381.15)	(32,912.31)
Net Value - Motor Vehicles	500,471.74	533,384.05	(32,912.31)
			-
Watercraft		-	-
Furnitures, Fixtures and Books	85,088.91	85,088.91	-
Furniture and Fixtures	140,573.91	140,573.91	-
Accumulated Depreciation - Furniture and Fixtures	(55,485.00)	(55,485.00)	-
Net Value - Furniture and Fixtures	85,088.91	85,088.91	-
			-
Construction in Progress	25,922,023.81	25,922,023.81	-
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81	-
			-

Intangible Assets			-
Intangible Assets	199,440.00	199,440.00	-
Computer Software	199,440.00	199,440.00	-
			-
Total Non-Current Assets	105,554,042.93	105,587,904.26	(33,861.33)
			-
Total Assets	130,025,084.83	128,713,673.64	1,311,411.19

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable

Due to Officers and Employees

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

Due to GSIS

Due to Philhealth

Due to GOCCs (SSS)

Other Payables

Other Payables

Total Current Liabilities

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits

Other Unearned Revenue

Total Non-Current Liabilities

Total Liabilities

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/Capital Reserve

Total Equity

Total Equity & Equity

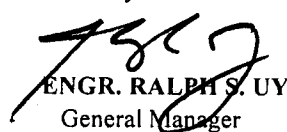
	4,480,199.14	5,915,942.77	(1,435,743.63)
	4,479,949.14	5,915,342.77	(1,435,393.63)
	250.00	600.00	(350.00)
	800,189.89	645,809.10	154,380.79
	632,515.82	485,044.26	147,471.56
	(4,680.09)	(3,368.97)	(1,311.12)
	30,422.60	18,242.25	12,180.35
	141,931.56	145,891.56	(3,960.00)
	116,391.20	96,655.67	19,735.53
	116,391.20	96,655.67	19,735.53
	5,396,780.23	6,658,407.54	(1,261,627.31)
	18,410,305.39	19,340,118.79	(929,813.40)
	18,410,305.39	19,340,118.79	(929,813.40)
	15,704,213.10	15,737,129.65	(32,916.55)
	15,648,242.89	15,737,129.65	(88,886.76)
	55,970.21		55,970.21
	34,114,518.49	35,077,248.44	(962,729.95)
	39,511,298.72	41,735,655.98	(2,224,357.26)
	90,513,786.11	86,978,017.66	3,535,768.45
	90,513,786.11	86,978,017.66	3,535,768.45
			-
	90,513,786.11	86,978,017.66	3,535,768.45
			-
	130,025,084.83	128,713,673.64	1,311,411.19

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of May 2018

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income		
Waterworks System Fees	5,278,873.72	23,561,313.20
Sales Revenue	13,000.00	29,026.50
Interest Income	9,246.21	39,931.63
Fines and Penalties - Business Income	163,029.26	753,428.04
Total Service and Business Income	5,464,149.19	24,383,699.37
Total Income	5,464,149.19	24,383,699.37
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	989,803.12	4,931,800.65
Salaries and Wages - Casual/Contractual	65,941.48	306,089.42
Total Salaries and Wages	1,055,744.60	5,237,890.07
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	450,000.00
Representation Allowance (RA)	23,500.00	117,500.00
Transportation Allowance (TA)	23,500.00	117,500.00
Clothing/Uniform Allowance	-	270,000.00
Year End Bonus	1,042,752.00	1,042,752.00
Other Bonuses and Allowances	32,000.00	160,000.00
Total Other Compensation	1,211,752.00	2,157,752.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,130.24	623,801.88
Pag-IBIG Contributions	4,500.00	22,500.00
PhilHealth Contributions	25,396.36	63,278.93
Employees Compensation Insurance Premiums	4,500.00	22,500.00
Total Personnel Benefit Contributions	159,526.60	732,080.81
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	(50,050.00)	(35,050.00)
Total Other Personnel Benefits	(50,050.00)	284,789.69
Total Personnel Services	2,376,973.20	8,412,512.57
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	118,136.84	554,742.10
Training and Scholarship Expenses		
Training Expenses	61,200.00	247,235.00

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	This Month	Year to Date
Supplies and Materials Expenses		
Office Supplies Expenses	35,826.53	240,951.37
Accountable Forms Expenses	23,279.00	50,779.75
Non-Accountable Forms Expenses	1,179.00	8,508.90
Drugs and Medicines Expenses	-	738.00
Fuel, Oil and Lubricants Expenses	15,941.66	130,355.02
Chemical and Filtering Supplies Expenses	49,245.32	229,410.69
Other Supplies and Materials Expenses	3,229.73	35,491.98
Total Supplies and Materials Expenses	128,701.24	696,235.71
Utilities Expenses		
Water Expenses	3,387.57	11,123.38
Electricity Expenses	39,349.76	164,103.30
Total Utilities Expenses	42,737.33	175,226.68
Communication Expenses		
Postage and Courier Services	15,745.50	20,411.32
Telephone Expenses	14,775.44	79,251.65
Internet Subscription Expenses	6,720.00	6,720.00
Total Communication Expenses	37,240.94	106,382.97
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	44,242.80
Expenses	-	44,242.80
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,168,568.60	2,829,143.14
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	41,000.00
Professional Services		
Legal Services	-	2,000.00
General Services		
Security Services	27,000.00	135,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	107,990.81	633,904.79
Repairs and Maintenance - Buildings and Other Structures	28,230.00	53,016.82
Repairs and Maintenance - Machinery and Equipment	91,782.41	515,178.44
Repairs and Maintenance - Transportation Equipment	9,136.42	144,528.82
Total Repairs and Maintenance	237,139.64	1,346,628.87
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,624.08	396,830.49
Insurance Expenses	725,107.46	794,923.91
Total Taxes, Insurance Premiums and Other Fees	727,731.54	1,191,754.40

	This Month	Year to Date
Labor and Wages		
Labor and Wages	505,575.82	2,365,118.21
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	8,300.00
Printing and Publication Expenses	-	965.00
Representation Expenses	19,092.30	80,278.79
Transportation and Delivery Expenses	(14,727.50)	-
Membership Dues and Contributions to Organizations	9,459.00	9,459.00
Directors and Committee Members' Fees	36,750.00	169,050.00
Other Maintenance and Operating Expenses	600.00	4,250.00
Total Other Maintenance and Other Operating Expenses	52,673.80	272,302.79
Total Maintenance and Other Operating Expenses	3,114,905.75	10,007,012.67
Financial Expenses		
Interest Expenses	77,484.45	397,856.83
Bank Charges	100.00	200.00
Total Financial Expenses	77,584.45	398,056.83
Direct Cost		
Cost of Sales	-	10,790.09
Non-Cash Expenses		
Depreciation - Infrastructure Assets	184,471.07	960,206.31
Depreciation - Buildings and Other Structures	12,174.60	60,873.00
Depreciation - Machinery and Equipment	221,757.49	1,085,305.53
Depreciation - Transportation Equipment	6,229.62	32,912.31
Total Non-Cash Expenses	424,632.78	2,139,297.15
Discounts and Rebates		
Other Discounts	7,223.35	30,211.61
Total Expenses	6,001,319.53	20,997,880.92
Profit/(Loss) Before Tax	(537,170.34)	3,385,818.45
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	(537,170.34)	3,385,818.45
Assistance/Subsidy/(Financial Assistance/Subsidy/Contrib)	-	-
Net Income/(Loss)	(537,170.34)	3,385,818.45
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss) for the Period	(537,170.34)	3,385,818.45

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
For the Month ended May 31, 2018

	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,646,660.66	25,162,878.77
Collection of service and business income	5,646,660.66	25,162,878.77
Receipts of shares, grants and donations	-	-
Other Receipts	1,144.40	57,732.31
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	256.25	42,247.23
Other miscellaneous receipts	888.15	15,485.08
Total Cash Inflows	5,647,805.06	25,220,611.08
Cash Outflows:		
Payment of Expenses	3,415,246.15	11,124,993.14
Payment of personnel services	2,041,218.41	6,900,495.84
Payment of maintenance and other operating expenses	1,373,927.74	4,224,297.30
Payment of financial expenses	100.00	200.00
Purchase of Inventories	553,626.66	871,999.45
Purchase of inventories held for consumption	553,626.66	871,999.45
Grant of Cash Advances	1,590,152.74	4,302,710.32
Advances for payroll	1,549,927.74	4,005,021.32
Advances to officers and employees	40,225.00	297,689.00
Payment of Account Payable	-	2,820,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	335,754.79	1,640,512.94
Remittance of taxes withheld	55,682.47	310,001.29
Remittance of GSIS/Pag IBIG/Philhealth	280,072.32	1,330,511.65
Total Cash Outflows	5,894,780.34	20,760,434.70
Net Cash Provided (used) by Operating Activities	(246,975.28)	4,460,176.38
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	9,396.97	33,945.30
Total Cash Inflows	9,396.97	33,945.30

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)**

For the Month Ended May 31, 2018

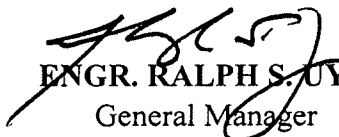
	NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT APRIL 30, 2018		90,901,006.45	90,901,006.45
ADJUSTMENTS:			
Add/(Deduct):			
Comprehensive Income for the Month		(537,170.34)	(537,170.34)
Other Adjustments		149,950.00	149,950.00
BALANCE AT MAY 31, 2018		90,513,786.11	90,513,786.11

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at June 30, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	17,876,878.49	14,791,258.07
Cash On Hand	504,868.50	258,925.80
Cash - Collecting Officer	484,868.50	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	17,372,009.99	14,532,332.27
Cash in Bank - Local Currency, Current Account	7,270,217.10	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	10,101,792.89	8,063,373.42
		-
Receivables	3,136,296.08	3,607,272.97
Loans and Receivable Accounts	2,667,739.46	3,102,743.23
Accounts Receivable	3,757,905.93	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	468,556.62	504,529.74
Receivables - Disallowances/Charges	119,155.88	126,305.88
Due from Officers and Employees	1,000.00	314.85
Other Receivables	348,400.74	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	1,239,152.01	1,861,856.73
Inventory Held for Consumption	1,239,152.01	1,861,856.73
Office Supplies Inventory	173,007.22	198,566.48
Accountable Forms, Plates and Stickers Inventory	212,122.00	270,785.75
Non-Accountable Forms Inventory	6,118.59	16,623.39
Chemical and Filtering Supplies Inventory	133,352.05	171,179.02
Other Supplies and Materials Inventory	714,552.15	1,204,702.09
Other Current Assets	3,140,146.83	2,865,381.61
Advances	116,215.44	58,497.24
Advances for Payroll	82,975.44	58,497.24
Advances to Officers and Employees	33,240.00	-
Prepayments	810,923.91	799,157.09
Prepaid Rent	-	
Withholding Tax at Source	118,976.71	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,210,007.48	2,004,727.28
Deferred Charges/Losses	2,210,007.48	2,004,727.28
Total Current Assets	25,392,473.41	23,125,769.38

Non-Current Assets**Property, Plant and Equipment****Land**

Land
 Accumulated Impairment Losses - Land
 Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)
 Accumulated Depreciation-Plant (UPIS)
 Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings
 Accumulated Depreciation - Buildings
 Net Value - Buildings

 Water Plant, Structure and Improvement
 Improvement
 Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment
 Accumulated Depreciation - Office Equipment
 Net Value - Office Equipment

 Information and Communication Technology Equipment
 Accumulated Depreciation - Information and
 Communication Technology Equipment
 Net Value - Information and Communication Technology
 Equipment

 Communication Equipment
 Accumulated Depreciation - Communication Equipment
 Net Value - Communication Equipment

 Sports Equipment
 Accumulated Depreciation - Sports Equipment
 Net Value - Sports Equipment

 Technical and Scientific Equipment
 Equipment
 Net Value - Technical and Scientific Equipment

 Other Machinery and Equipment
 Equipment
 Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles
 Accumulated Depreciation - Motor Vehicles
 Net Value - Motor Vehicles

	2018	2017
	105,017,485.23	105,388,464.26
	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50
Accumulated Impairment Losses - Land	-	-
Net Value of Land	6,354,146.50	6,354,146.50
	45,957,631.14	46,932,454.01
Plant - Utility Plant in Service (UPIS)	81,510,378.82	81,332,811.00
Accumulated Depreciation-Plant (UPIS)	(35,552,747.68)	(34,400,356.99)
Net Value of Plant - Utility Plant in Service (UPIS)	45,957,631.14	46,932,454.01
	2,559,601.81	2,512,596.41
Buildings	2,848,709.77	2,728,656.77
Accumulated Depreciation - Buildings	(1,564,848.26)	(1,543,473.20)
Net Value - Buildings	1,283,861.51	1,185,183.57
Water Plant, Structure and Improvement	3,297,411.25	3,297,411.25
Improvement	(2,021,670.95)	(1,969,998.41)
Net Value - Water Plant, Structure and Improvement	1,275,740.30	1,327,412.84
	23,647,611.94	23,048,770.57
Office Equipment	1,526,176.77	1,486,276.77
Accumulated Depreciation - Office Equipment	(1,115,410.12)	(1,074,190.24)
Net Value - Office Equipment	410,766.65	412,086.53
	3,012,708.00	2,900,058.00
Information and Communication Technology Equipment		
Accumulated Depreciation - Information and Communication Technology Equipment	(2,109,820.89)	(1,991,997.18)
Net Value - Information and Communication Technology Equipment	902,887.11	908,060.82
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(343,928.40)	(331,263.60)
Net Value - Communication Equipment	71,841.60	84,506.40
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(12,255.78)	(9,804.60)
Net Value - Sports Equipment	42,214.22	44,665.40
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(323,031.97)	(265,316.17)
Net Value - Technical and Scientific Equipment	354,254.87	411,970.67
Other Machinery and Equipment	37,816,516.64	36,054,816.64
Equipment	(15,950,869.15)	(14,867,335.89)
Net Value - Other Machinery and Equipment	21,865,647.49	21,187,480.75
	494,242.12	533,384.05
Transportation Equipment		
Motor Vehicles	2,600,765.20	2,600,765.20
Accumulated Depreciation - Motor Vehicles	(2,106,523.08)	(2,067,381.15)
Net Value - Motor Vehicles	494,242.12	533,384.05

	2018	2017
Furnitures, Fixtures and Books	82,227.91	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(58,346.00)	(55,485.00)
Net Value - Furniture and Fixtures	82,227.91	85,088.91
Construction in Progress	25,922,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	105,216,925.23	105,587,904.26
Total Assets	130,609,398.64	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	2,850,345.24	5,915,342.77
Due to Officers and Employees	250.00	600.00

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	757,071.54	485,044.26
Due to GSIS	(3,419.70)	(3,368.97)
Due to Pag-IBIG	6,400.00	-
Due to Philhealth	19,982.60	18,242.25
Due to GOCCs (SSS)	141,931.56	145,891.56

Other Payables

Other Payables	114,835.29	96,655.67
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Total Current Liabilities

	3,887,396.53	6,658,407.54
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic	18,224,342.71	19,340,118.79
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Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits	15,684,810.92	15,737,129.65
Other Unearned Revenue	15,654,583.82	15,737,129.65
	30,227.10	

Total Non-Current Liabilities

	33,909,153.63	35,077,248.44
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Total Liabilities

	37,796,550.16	41,735,655.98
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EQUITY

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve
Total Equity
Total Equity & Equity

2018	2017
92,812,848.48	86,978,017.66
92,812,848.48	86,978,017.66
92,812,848.48	86,978,017.66
130,609,398.64	128,713,673.64

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
 DETAILED STATEMENT OF COMPREHENSIVE INCOME
 ALL FUNDS
 For the Month of June 2018**

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,482,833.03	29,044,146.23
Sales Revenue	450.00	29,476.50
Interest Income	11,253.21	51,184.84
Fines and Penalties - Business Income	171,649.65	925,077.69
Total Service and Business Income	5,666,185.89	30,049,885.26
Total Income	5,666,185.89	30,049,885.26
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	994,233.16	5,926,033.81
Salaries and Wages - Casual/Contractual	56,949.46	363,038.88
Total Salaries and Wages	1,051,182.62	6,289,072.69
Other Compensation		
Personal Economic Relief Allowance (PERA)	90,000.00	540,000.00
Representation Allowance (RA)	23,500.00	141,000.00
Transportation Allowance (TA)	23,500.00	141,000.00
Clothing/Uniform Allowance	-	270,000.00
Year End Bonus	-	1,042,752.00
Other Bonuses and Allowances	32,000.00	192,000.00
Total Other Compensation	169,000.00	2,326,752.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,142.12	748,944.00
Pag-IBIG Contributions	4,500.00	27,000.00
PhilHealth Contributions	12,699.54	75,978.47
Employees Compensation Insurance Premiums	4,500.00	27,000.00
Total Personnel Benefit Contributions	146,841.66	878,922.47
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	50,050.00	15,000.00
Total Other Personnel Benefits	50,050.00	334,839.69
Total Personnel Services	1,417,074.28	9,829,586.85
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	102,516.33	657,258.43
Training and Scholarship Expenses		
Training Expenses	18,000.00	265,235.00
Supplies and Materials Expenses		
Office Supplies Expenses	85,587.13	326,538.50
Accountable Forms Expenses	7,884.00	58,663.75
Non-Accountable Forms Expenses	2,095.90	10,604.80
Drugs and Medicines Expenses	300.00	1,038.00

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Fuel, Oil and Lubricants Expenses	45,086.80	175,441.82
Chemical and Filtering Supplies Expenses	38,247.33	267,658.02
Other Supplies and Materials Expenses	20,882.75	56,374.73
Total Supplies and Materials Expenses	200,083.91	896,319.62
Utilities Expenses		
Water Expenses	2,593.20	13,716.58
Electricity Expenses	43,653.75	207,757.05
Total Utilities Expenses	46,246.95	221,473.63
Communication Expenses		
Postage and Courier Services	799.00	21,210.32
Telephone Expenses	43,101.25	122,352.90
Internet Subscription Expenses	-	6,720.00
Total Communication Expenses	43,900.25	150,283.22
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	44,242.80
Total Survey, Research, Exploration and Development Expenses	-	44,242.80
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	101,555.14	2,930,698.28
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	49,200.00
Professional Services		
Legal Services	7,899.00	9,899.00
Consultancy Services	1,000.00	1,000.00
Auditing Services	-	-
Total Professional Services	8,899.00	10,899.00
General Services		
Security Services	27,000.00	162,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	161,410.15	795,314.94
Repairs and Maintenance - Buildings and Other Structures	75.00	53,091.82
Repairs and Maintenance - Machinery and Equipment	93,515.54	608,693.98
Repairs and Maintenance - Transportation Equipment	10,699.08	155,227.90
Total Repairs and Maintenance	265,699.77	1,612,328.64
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	11,948.64	408,779.13
Insurance Expenses	5,159.91	800,083.82
Total Taxes, Insurance Premiums and Other Fees	17,108.55	1,208,862.95
Labor and Wages		
Labor and Wages	512,603.25	2,877,721.46
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	9,800.00
Printing and Publication Expenses	6,211.00	7,176.00
Representation Expenses	23,033.43	103,312.22
Membership Dues and Contributions to Organizations	-	9,459.00
Directors and Committee Members' Fees	36,750.00	205,800.00

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Other Maintenance and Operating Expenses	656.00	4,906.00
Total Other Maintenance and Other Operating Expenses	68,150.43	340,453.22
Total Maintenance and Other Operating Expenses	1,419,963.58	11,426,976.25
Financial Expenses		
Interest Expenses	79,266.59	477,123.42
Bank Charges	150.00	350.00
Total Financial Expenses	79,416.59	477,473.42
Direct Cost		
Cost of Sales	-	10,790.09
Non-Cash Expenses		
Depreciation - Infrastructure Assets	192,184.38	1,152,390.69
Depreciation - Buildings and Other Structures	12,174.60	73,047.60
Depreciation - Machinery and Equipment	230,103.10	1,315,408.63
Depreciation - Transportation Equipment	6,229.62	39,141.93
Depreciation - Furniture, Fixtures and Books	2,861.00	2,861.00
Total Non-Cash Expenses	443,552.70	2,582,849.85
Discounts and Rebates		
Other Discounts	7,116.37	37,327.98
Total Expenses	3,367,123.52	24,365,004.44
Profit/(Loss) Before Tax	2,299,062.37	5,684,880.82
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	2,299,062.37	5,684,880.82
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	
Net Income/(Loss)	2,299,062.37	5,684,880.82
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	2,299,062.37	5,684,880.82

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



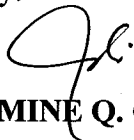
ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
 DETAILED STATEMENT OF CASH FLOWS
 (ALL FUNDS)
 For the Month ended June 30, 2018**

	June	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,621,512.37	30,784,391.14
Collection of service and business income	5,621,512.37	30,784,391.14
Receipts of shares, grants and donations	-	-
Other Receipts	4,500.23	62,232.54
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	1,922.00	44,169.23
Other miscellaneous receipts	2,578.23	18,063.31
Total Cash Inflows	5,626,012.60	30,846,623.68
Cash Outflows:		
Payment of Expenses	2,382,602.74	13,507,595.88
Payment of personnel services	1,149,676.70	8,050,172.54
Payment of maintenance and other operating expenses	1,232,776.04	5,457,073.34
Payment of financial expenses	150.00	350.00
Purchase of Inventories	72,254.75	944,254.20
Purchase of inventories held for consumption	72,254.75	944,254.20
Grant of Cash Advances	497,655.52	4,800,365.84
Advances for payroll	440,395.52	4,445,416.84
Advances to officers and employees	57,260.00	354,949.00
Payment of Account Payable	935,000.00	3,755,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	323,080.05	1,963,592.99
Remittance of taxes withheld	55,682.47	365,683.76
Remittance of GSIS/Pag IBIG/Philhealth	267,397.58	1,597,909.23
Total Cash Outflows	4,210,593.06	24,971,027.76
Net Cash Provided (used) by Operating Activities	1,415,419.54	5,875,595.92
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	9,002.57	42,947.87
Total Cash Inflows	9,002.57	42,947.87

	Year to Date	
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	66,535.00	177,567.82
Construction of building and other structures		120,053.00
Purchase of machinery and equipment	39,900.00	937,631.82
Purchase of transportation equipment		-
Total Cash Outflows	106,435.00	1,235,252.64
Net Cash Provided (used) by Investing Activities	(97,432.43)	(1,192,304.77)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	266,021.94	1,597,670.73
Total Cash Outflows	266,021.94	1,597,670.73
Net Cash Provided (Used) by Financing Activities	(266,021.94)	(1,597,670.73)
Increase/(Decrease) in Cash and Cash Equivalents	1,051,965.17	3,085,620.42
Cash and Cash Equivalents, Beginning	16,824,913.32	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	17,876,878.49	17,876,878.49

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended June 30, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT MAY 31, 2018	90,513,786.11	90,513,786.11
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	2,299,062.37	
Other Adjustments		
BALANCE AT JUNE 30, 2018	92,812,848.48	90,513,786.11

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

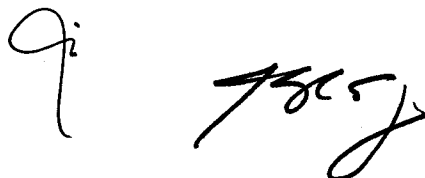
Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at July 31, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	17,501,782.67	14,791,258.07
Cash On Hand	289,769.83	258,925.80
Cash - Collecting Officer	269,769.83	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	17,212,012.84	14,532,332.27
Cash in Bank - Local Currency, Current Account	7,103,485.42	6,468,958.85
Cash in Bank - Local Currency, Savings Account	-	-
Cash in Bank - Local Currency, Time Deposits	10,108,527.42	8,063,373.42
		-
Receivables	3,100,491.21	3,607,272.97
Loans and Receivable Accounts	2,644,571.79	3,102,743.23
Accounts Receivable	3,734,738.26	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	455,919.42	504,529.74
Receivables - Disallowances/Charges	118,955.88	126,305.88
Due from Officers and Employees	1,000.00	314.85
Other Receivables	335,963.54	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	1,042,366.90	1,861,856.73
Inventory Held for Consumption	1,042,366.90	1,861,856.73
Office Supplies Inventory	139,542.24	198,566.48
Accountable Forms, Plates and Stickers Inventory	237,622.00	270,785.75
Non-Accountable Forms Inventory	4,200.09	16,623.39
Chemical and Filtering Supplies Inventory	100,353.22	171,179.02
Other Supplies and Materials Inventory	560,649.35	1,204,702.09
Other Current Assets	3,270,284.62	2,865,381.61
Advances	206,087.20	58,497.24
Advances for Payroll	128,051.20	58,497.24
Advances to Officers and Employees	78,036.00	-
Prepayments	799,124.44	799,157.09
Prepaid Rent	-	
Withholding Tax at Source	107,177.24	107,209.89
Other Prepayments	691,947.20	691,947.20



	2018	2017
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,262,072.98	2,004,727.28
Deferred Charges/Losses	2,262,072.98	2,004,727.28
Total Current Assets	24,914,925.40	23,125,769.38

Non-Current Assets

Property, Plant and Equipment

Land

Land	6,354,146.50	6,354,146.50
Accumulated Impairment Losses - Land	-	-
Net Value of Land	6,354,146.50	6,354,146.50

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)	81,549,738.82	81,332,811.00
Accumulated Depreciation-Plant (UPIS)	(35,744,932.06)	(34,400,356.99)
Net Value of Plant - Utility Plant in Service (UPIS)	45,804,806.76	46,932,454.01

Buildings and Other Structures

Buildings	2,848,709.77	2,728,656.77
Accumulated Depreciation - Buildings	(1,568,410.77)	(1,543,473.20)
Net Value - Buildings	1,280,299.00	1,185,183.57
Water Plant, Structure and Improvement	3,389,636.25	3,297,411.25
Improvement	(2,030,283.04)	(1,969,998.41)
Net Value - Water Plant, Structure and Improvement	1,359,353.21	1,327,412.84

Machinery and Equipment

Office Equipment	1,526,176.77	1,486,276.77
Accumulated Depreciation - Office Equipment	(1,121,376.80)	(1,074,190.24)
Net Value - Office Equipment	404,799.97	412,086.53
Information and Communication Technology Equipment	3,097,708.00	2,900,058.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,133,575.90)	(1,991,997.18)
Net Value - Information and Communication Technology Equipment	964,132.10	908,060.82
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(346,039.20)	(331,263.60)
Net Value - Communication Equipment	69,730.80	84,506.40
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(12,664.31)	(9,804.60)
Net Value - Sports Equipment	41,805.69	44,665.40

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	2018	2017
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(332,651.27)	(265,316.17)
Net Value - Technical and Scientific Equipment	344,635.57	411,970.67
Other Machinery and Equipment	37,816,516.64	36,054,816.64
Equipment	(16,141,878.43)	(14,867,335.89)
Net Value - Other Machinery and Equipment	21,674,638.21	21,187,480.75
Transportation Equipment	488,012.50	533,384.05
Motor Vehicles	2,600,765.20	2,600,765.20
Accumulated Depreciation - Motor Vehicles	(2,112,752.70)	(2,067,381.15)
Net Value - Motor Vehicles	488,012.50	533,384.05
Watercraft		-
Furnitures, Fixtures and Books	78,825.91	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(61,748.00)	(55,485.00)
Net Value - Furniture and Fixtures	78,825.91	85,088.91
Construction in Progress	25,922,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	-	
Other Intangible Assets	-	
Accumulated Amortization - Other Intangible Assets	-	
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	104,986,650.03	105,587,904.26
Total Assets	129,901,575.43	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	1,983,936.70	5,915,342.77
Due to Officers and Employees	250.00	600.00

Inter-Agency Payables

Inter-Agency Payables


Due to BIR	540,821.52	485,044.26
Due to GSIS	2,799.90	(3,368.97)
Due to Pag-IBIG	8,141.66	-
Due to Philhealth	39,136.22	18,242.25
Due to GOCCs (SSS)	155,709.06	145,891.56

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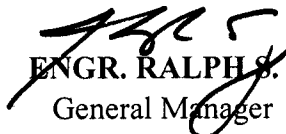
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	2018	2017
Other Payables	115,115.08	96,655.67
Other Payables	115,115.08	96,655.67
Total Current Liabilities	2,845,910.14	6,658,407.54
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	18,038,380.03	19,340,118.79
Loans Payable - Domestic	18,038,380.03	19,340,118.79
Deferred Credits/Unearned Income		
Deferred Credits	15,655,383.20	15,737,129.65
Other Deferred Credits	15,608,942.37	15,737,129.65
Other Unearned Revenue	46,440.83	
Total Non-Current Liabilities	33,693,763.23	35,077,248.44
Total Liabilities	36,539,673.37	41,735,655.98
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	93,361,902.06	86,978,017.66
Retained Earnings/Capital Reserve	93,361,902.06	86,978,017.66
Total Equity	93,361,902.06	86,978,017.66
Total Equity & Equity	129,901,575.43	128,713,673.64

Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
 General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of July 2018

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,554,182.89	34,598,329.12
Sales Revenue	94.63	29,571.13
Interest Income	8,418.16	59,603.00
Fines and Penalties - Business Income	168,466.16	1,093,543.85
Total Service and Business Income	5,731,161.84	35,781,047.10
Total Income	5,731,161.84	35,781,047.10

Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	986,677.44	6,912,711.25
Salaries and Wages - Casual/Contractual	123,613.77	486,652.65
Total Salaries and Wages	1,110,291.21	7,399,363.90
Other Compensation		
Personal Economic Relief Allowance (PERA)	102,817.25	642,817.25
Representation Allowance (RA)	23,500.00	164,500.00
Transportation Allowance (TA)	23,500.00	164,500.00
Clothing/Uniform Allowance	-	270,000.00
Year End Bonus	-	1,042,752.00
Other Bonuses and Allowances	32,000.00	224,000.00
Total Other Compensation	181,817.25	2,508,569.25
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	125,142.12	874,086.12
Pag-IBIG Contributions	5,300.00	32,300.00
PhilHealth Contributions	-	75,978.47
Employees Compensation Insurance Premiums	4,500.00	31,500.00
Total Personnel Benefit Contributions	134,942.12	1,013,864.59
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	10,000.00	25,000.00
Total Other Personnel Benefits	10,000.00	344,839.69
Total Personnel Services	1,437,050.58	11,266,637.43

Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	36,501.28	693,759.71
Training and Scholarship Expenses		
Training Expenses	32,560.00	297,795.00
Supplies and Materials Expenses		
Office Supplies Expenses	33,608.54	360,147.04
Accountable Forms Expenses	-	58,663.75
Non-Accountable Forms Expenses	1,918.50	12,523.30
Drugs and Medicines Expenses	-	1,038.00

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Fuel, Oil and Lubricants Expenses	25,613.27	201,055.09
Chemical and Filtering Supplies Expenses	63,965.93	331,623.95
Other Supplies and Materials Expenses	2,532.00	58,906.73
Total Supplies and Materials Expenses	127,638.24	1,023,957.86
Utilities Expenses		
Water Expenses	2,527.00	16,243.58
Electricity Expenses	46,351.62	254,108.67
Total Utilities Expenses	48,878.62	270,352.25
Communication Expenses		
Postage and Courier Services	2,561.00	23,771.32
Telephone Expenses	13,831.75	136,184.65
Internet Subscription Expenses	-	6,720.00
Total Communication Expenses	16,392.75	166,675.97
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	44,242.80
Total Survey, Research, Exploration and Development Expenses	-	44,242.80
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	2,083,746.57	5,014,444.85
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	57,400.00
Professional Services		
Legal Services	5,320.00	15,219.00
Consultancy Services	-	1,000.00
Total Professional Services	5,320.00	16,219.00
General Services		
Security Services	13,500.00	175,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	290,812.58	1,086,127.52
Repairs and Maintenance - Buildings and Other Structures	-	53,091.82
Repairs and Maintenance - Machinery and Equipment	30,661.75	639,355.73
Repairs and Maintenance - Transportation Equipment	23,544.98	178,772.88
Total Repairs and Maintenance	345,019.31	1,957,347.95
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,874.25	411,653.38
Insurance Expenses	4,869.52	804,953.34
Total Taxes, Insurance Premiums and Other Fees	7,743.77	1,216,606.72
Labor and Wages		
Labor and Wages	435,041.52	3,312,762.98

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Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses

Printing and Publication Expenses

Representation Expenses

Transportation and Delivery Expenses

Membership Dues and Contributions to Organizations

Directors and Committee Members' Fees

Other Maintenance and Operating Expenses

Total Other Maintenance and Other Operating Expenses**Total Maintenance and Other Operating Expenses****Financial Expenses**

Interest Expenses

Bank Charges

Total Financial Expenses**Direct Cost**

Cost of Sales

Non-Cash Expenses

Depreciation - Land Improvements

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

Depreciation - Furniture, Fixtures and Books

Depreciation - Other Property, Plant and Equipment

Amortization - Intangible Assets

Impairment Loss - Loans & Receivables


Total Non-Cash Expenses**Discounts and Rebates**

Other Discounts

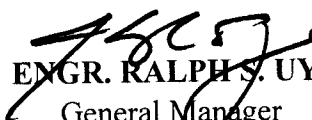
Total Expenses**Profit/(Loss) Before Tax****Income Tax Expense/(Benefit)****Profit/(Loss) After Tax****Assistance/Subsidy/(Financial Assistance/Subsidy/Contrib)****Net Income/(Loss)****Other Comprehensive Income/(Loss) for the Period****Comprehensive Income/(Loss) for the Period**

300.00	10,100.00
900.00	8,076.00
15,555.80	118,868.02
285.80	285.80
-	9,459.00
36,750.00	242,550.00
500.00	5,406.00
54,291.60	394,744.82
3,214,833.66	14,641,809.91
75,934.76	553,058.18
-	350.00
75,934.76	553,408.18
-	10,790.09
-	-
192,184.38	1,344,575.07
12,174.60	85,222.20
232,869.60	1,548,278.23
6,229.62	45,371.55
3,402.00	6,263.00
-	-
-	-
-	-
446,860.20	3,029,710.05
7,429.06	44,757.04
5,182,108.26	29,547,112.70
549,053.58	6,233,934.40
-	
549,053.58	6,233,934.40
-	
549,053.58	6,233,934.40
-	
549,053.58	6,233,934.40

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
For the Month ended July 31, 2018**

	July	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,807,116.80	36,591,507.94
Collection of service and business income	5,807,116.80	36,591,507.94
Receipts of shares, grants and donations		-
Other Receipts	5,921.98	68,154.52
Receipts of unused petty cash fund		-
Receipt of refund of cash advances	2,642.92	46,812.15
Other miscellaneous receipts	3,279.06	21,342.37
Total Cash Inflows	5,813,038.78	36,659,662.46
Cash Outflows:		
Payment of Expenses	4,769,109.61	18,276,705.49
Payment of personnel services	1,302,108.46	9,352,281.00
Payment of maintenance and other operating expenses	3,467,001.15	8,924,074.49
Payment of financial expenses		350.00
Purchase of Inventories	33,922.00	978,176.20
Purchase of inventories held for consumption	33,922.00	978,176.20
Grant of Cash Advances	592,930.32	5,393,296.16
Advances for payroll	506,054.32	4,951,471.16
Advances to officers and employees	86,876.00	441,825.00
Payment of Account Payable	-	3,755,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	321,665.40	2,285,258.39
Remittance of taxes withheld	55,682.47	421,366.23
Remittance of GSIS/Pag IBIG/Philhealth	265,982.93	1,863,892.16
Total Cash Outflows	5,717,627.33	30,688,655.09
Net Cash Provided (used) by Operating Activities	95,411.45	5,971,007.37
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	8,734.52	51,682.39
Total Cash Inflows	8,734.52	51,682.39

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Cash Outflows:
 Purchase/Construction of Property, Plant and Equipment
 Construction of Infrastructure assets
 Construction of building and other structures
 Purchase of machinery and equipment
 Purchase of transportation equipment
Total Cash Outflows

Net Cash Provided (used) by Investing Activities

Cash Flows from Financing Activities

Cash Inflows:
Total Cash Inflows

Cash Outflows:
 Payment of Long - Term Liabilities
 Payment of domestic loans

Total Cash Outflows

Net Cash Provided (Used) by Financing Activities

Increase/(Decrease) in Cash and Cash Equivalents
Cash and Cash Equivalents, Beginning
 Less/Add: Amount transferred to/from Sinking Fund
Cash and Cash Equivalents, Ending

	July	Year to Date
	39,360.00	216,927.82
	92,225.00	212,278.00
	85,000.00	1,022,631.82
		-
	216,585.00	1,451,837.64
	(207,850.48)	(1,400,155.25)
	262,656.79	1,860,327.52
	262,656.79	1,860,327.52
	(262,656.79)	(1,860,327.52)
	(375,095.82)	2,710,524.60
	17,876,878.49	14,791,258.07
	17,501,782.67	17,501,782.67

Prepared by:



JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
 General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended July 31, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JUNE 30, 2018	92,812,848.48	92,812,848.48
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	549,053.58	549,053.58
Other Adjustments		
BALANCE AT JULY 31, 2018	93,361,902.06	93,361,902.06

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at August 31, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	18,259,290.01	14,791,258.07
Cash On Hand	371,039.25	258,925.80
Cash - Collecting Officer	351,039.25	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	17,888,250.76	14,532,332.27
Cash in Bank - Local Currency, Current Account	4,772,535.05	6,468,958.85
Cash in Bank - Local Currency, Savings Account	-	-
Cash in Bank - Local Currency, Time Deposits	13,115,715.71	8,063,373.42
	-	-
	3,316,447.45	3,607,272.97
Receivables	2,867,848.77	3,102,743.23
Loans and Receivable Accounts	3,958,015.24	4,192,909.70
Accounts Receivable	3,958,015.24	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	448,598.68	504,529.74
Receivables - Disallowances/Charges	118,755.88	126,305.88
Due from Officers and Employees	1,000.00	314.85
Other Receivables	328,842.80	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
	1,150,195.51	1,861,856.73
Inventories	1,150,195.51	1,861,856.73
Inventory Held for Consumption	232,134.92	198,566.48
Office Supplies Inventory	232,134.92	198,566.48
Accountable Forms, Plates and Stickers Inventory	229,738.00	270,785.75
Non-Accountable Forms Inventory	(593.89)	16,623.39
Chemical and Filtering Supplies Inventory	59,824.46	171,179.02
Other Supplies and Materials Inventory	629,092.02	1,204,702.09
	3,311,410.26	2,865,381.61
Other Current Assets	212,818.20	58,497.24
Advances	99,232.20	58,497.24
Advances for Payroll	99,232.20	58,497.24
Advances to Officers and Employees	113,586.00	-
Prepayments	807,469.08	799,157.09
Prepaid Rent	-	-
Withholding Tax at Source	115,521.88	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Deposit on Letters of Credit	-	-
Guaranty Deposits	-	-
Other Deposits	3,000.00	3,000.00
Other Assets	2,288,122.98	2,004,727.28
Deferred Charges/Losses	2,288,122.98	2,004,727.28
	26,037,343.23	23,125,769.38
Total Current Assets		

Non-Current Assets

Property, Plant and Equipment

Land

Land

Accumulated Impairment Losses - Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Accumulated Depreciation - Water Plant, Structure and Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology Equipment

Accumulated Depreciation - Information and Communication Technology Equipment

Net Value - Information and Communication Technology Equipment

Communication Equipment

Accumulated Depreciation - Communication Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Accumulated Depreciation - Technical and Scientific Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Accumulated Depreciation - Other Machinery and Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

Watercraft

Furnitures, Fixtures and Books

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

Net Value - Furniture and Fixtures

Construction in Progress

Construction in Progress - Infrastructure Assets

	104,843,682.59	105,388,464.26
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	-	-
	6,354,146.50	6,354,146.50
	45,716,203.58	46,932,454.01
	81,653,320.02	81,332,811.00
	(35,937,116.44)	(34,400,356.99)
	45,716,203.58	46,932,454.01
	2,671,294.11	2,512,596.41
	2,848,709.77	2,728,656.77
	(1,571,973.28)	(1,543,473.20)
	1,276,736.49	1,185,183.57
	3,433,452.75	3,297,411.25
	(2,038,895.13)	(1,969,998.41)
	1,394,557.62	1,327,412.84
	23,566,562.38	23,048,770.57
	1,526,176.77	1,486,276.77
	(1,127,343.48)	(1,074,190.24)
	398,833.29	412,086.53
	3,097,708.00	2,900,058.00
	(2,155,226.41)	(1,991,997.18)
	942,481.59	908,060.82
	415,770.00	415,770.00
	(348,150.00)	(331,263.60)
	67,620.00	84,506.40
	54,470.00	54,470.00
	(13,072.84)	(9,804.60)
	41,397.16	44,665.40
	677,286.84	677,286.84
	(342,270.57)	(265,316.17)
	335,016.27	411,970.67
	38,108,116.64	36,054,816.64
	(16,326,902.57)	(14,867,335.89)
	21,781,214.07	21,187,480.75
	539,110.30	533,384.05
	2,657,855.20	2,600,765.20
	(2,118,744.90)	(2,067,381.15)
	539,110.30	533,384.05
		-
	74,341.91	85,088.91
	140,573.91	140,573.91
	(66,232.00)	(55,485.00)
	74,341.91	85,088.91
	25,922,023.81	25,922,023.81
	25,922,023.81	25,922,023.81

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Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	105,043,122.59	105,587,904.26
Total Assets	131,080,465.82	128,713,673.64

LIABILITIES

Current Liabilities		
Financial Liabilities		
Payables	1,916,103.18	5,915,942.77
Accounts Payable	1,915,853.18	5,915,342.77
Due to Officers and Employees	250.00	600.00
Inter-Agency Payables	929,840.41	645,809.10
Inter-Agency Payables	690,951.61	485,044.26
Due to BIR	690,951.61	485,044.26
Due to GSIS	(10,007.97)	(3,368.97)
Due to Pag-IBIG	51,171.56	-
Due to Philhealth	43,308.65	18,242.25
Due to GOCCs (SSS)	154,416.56	145,891.56
Other Payables	84,853.85	96,655.67
Other Payables	84,853.85	96,655.67
Total Current Liabilities	2,930,797.44	6,658,407.54
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	17,852,417.35	19,340,118.79
Loans Payable - Domestic	17,852,417.35	19,340,118.79
Deferred Credits/Unearned Income	15,787,296.48	15,737,129.65
Deferred Credits	15,725,986.29	15,737,129.65
Other Deferred Credits	15,725,986.29	15,737,129.65
Other Unearned Revenue	61,310.19	
Total Non-Current Liabilities	33,639,713.83	35,077,248.44
Total Liabilities	36,570,511.27	41,735,655.98

EQUITY

Retained Earnings/(Deficit)	94,509,954.55	86,978,017.66
Retained Earnings/(Deficit)	94,509,954.55	86,978,017.66
Retained Earnings/Capital Reserve		
Total Equity	94,509,954.55	86,978,017.66
Total Equity & Equity	131,080,465.82	128,713,673.64

Prepared by:

JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. LAY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of August 2018

Income

Service and Business Income

Waterworks System Fees
 Sales Revenue
 Interest Income
 Fines and Penalties - Business Income
Total Service and Business Income

This Month	Year to Date
5,507,501.53	40,105,830.65
128.00	29,699.13
8,985.36	68,588.36
173,587.42	1,267,131.27
5,690,202.31	41,471,249.41

Total Income

5,690,202.31	41,471,249.41
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Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular
 Salaries and Wages - Casual/Contractual

Total Salaries and Wages

Other Compensation

Personal Economic Relief Allowance (PERA)
 Representation Allowance (RA)
 Transportation Allowance (TA)
 Clothing/Uniform Allowance
 Year End Bonus
 Other Bonuses and Allowances

Total Other Compensation

Personnel Benefit Contributions

Retirement and Life Insurance Premiums
 Pag-IBIG Contributions
 PhilHealth Contributions
 Employees Compensation Insurance Premiums

Total Personnel Benefit Contributions

Other Personnel Benefits

Terminal Leave Benefits
 Other Personnel Benefits

Total Other Personnel Benefits

Total Personnel Services

957,825.44	7,870,536.69
173,477.36	660,130.01
1,131,302.80	8,530,666.70
104,000.90	746,818.15
23,500.00	188,000.00
23,500.00	188,000.00
-	270,000.00
-	1,042,752.00
36,200.00	260,200.00
187,200.90	2,695,770.15
149,485.76	1,023,571.88
5,300.00	37,600.00
14,004.03	89,982.50
6,100.00	37,600.00
174,889.79	1,188,754.38
-	319,839.69
-	25,000.00
-	344,839.69
1,493,393.49	12,760,030.92

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local

Training and Scholarship Expenses

Training Expenses

21,131.09	714,890.80
34,000.00	331,795.00

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Supplies and Materials Expenses		
Office Supplies Expenses	39,062.14	399,209.18
Accountable Forms Expenses	7,884.00	66,547.75
Non-Accountable Forms Expenses	4,793.98	17,317.28
Drugs and Medicines Expenses	-	1,038.00
Fuel, Oil and Lubricants Expenses	34,888.61	235,943.70
Chemical and Filtering Supplies Expenses	40,528.76	372,152.71
Other Supplies and Materials Expenses	9,918.25	68,824.98
Total Supplies and Materials Expenses	137,075.74	1,161,033.60
Utilities Expenses		
Water Expenses	2,824.89	19,068.47
Electricity Expenses	46,481.00	300,589.67
Total Utilities Expenses	49,305.89	319,658.14
Communication Expenses		
Postage and Courier Services	1,004.00	24,775.32
Telephone Expenses	14,960.35	151,145.00
Internet Subscription Expenses	-	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	15,964.35	182,640.32
Survey, Research, Exploration and Development Expenses		
Survey Expenses		
Research, Exploration and Development Expenses	5,453.30	49,696.10
Total Survey, Research, Exploration and Development Expenses	5,453.30	49,696.10
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,185,880.41	6,200,325.26
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	65,600.00
Professional Services		
Legal Services	(920.00)	14,299.00
Consultancy Services	-	1,000.00
Total Professional Services	(920.00)	15,299.00
General Services		
Security Services	40,499.65	215,999.65
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	228,399.65	1,314,527.17
Structures	7,181.60	60,273.42
Repairs and Maintenance - Machinery and Equipment	276,538.02	915,893.75
Repairs and Maintenance - Transportation Equipment	17,852.16	196,625.04
Total Repairs and Maintenance	529,971.43	2,487,319.38
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	11,256.84	422,910.22
Insurance Expenses	7,640.10	812,593.44
Total Taxes, Insurance Premiums and Other Fees	18,896.94	1,235,503.66

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Labor and Wages		
Labor and Wages	424,403.13	3,737,166.11
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	3,000.00	13,100.00
Printing and Publication Expenses	686.00	8,762.00
Representation Expenses	17,668.65	136,536.67
Transportation and Delivery Expenses	-	285.80
Membership Dues and Contributions to Organizations	-	9,459.00
Directors and Committee Members' Fees	33,075.00	275,625.00
Other Maintenance and Operating Expenses	50.00	5,456.00
Total Other Maintenance and Other Operating Expenses	54,479.65	449,224.47
Total Maintenance and Other Operating Expenses	2,524,341.58	17,166,151.49
Financial Expenses		
Interest Expenses	77,665.25	630,723.43
Bank Charges	-	350.00
Total Financial Expenses	77,665.25	631,073.43
Direct Cost		
Cost of Sales	-	10,790.09
Non-Cash Expenses		
Depreciation - Infrastructure Assets	192,184.38	1,536,759.45
Depreciation - Buildings and Other Structures	12,174.60	97,396.80
Depreciation - Machinery and Equipment	229,263.96	1,777,542.19
Depreciation - Transportation Equipment	5,992.20	51,363.75
Depreciation - Furniture, Fixtures and Books	-	6,263.00
Total Non-Cash Expenses	439,615.14	3,469,325.19
Discounts and Rebates		
Other Discounts	7,134.36	51,891.40
Total Expenses	4,542,149.82	34,089,262.52
Profit/(Loss) Before Tax	1,148,052.49	7,381,986.89
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	1,148,052.49	7,381,986.89
Assistance/Subsidy/(Financial Assistance/Subsidy/Contributions)	-	
Net Income/(Loss)	1,148,052.49	7,381,986.89
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	1,148,052.49	7,381,986.89

Prepared by:


JESSAMINE O. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
For the Month ended August 31, 2018**


	August	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,686,228.80	42,277,736.74
Collection of service and business income	5,686,228.80	42,277,736.74
Receipts of shares, grants and donations	-	-
Other Receipts	9,064.85	77,219.37
Receipts of unused petty cash fund	-	-
Receipt of refund of cash advances	3,629.15	50,441.30
Other miscellaneous receipts	5,435.70	26,778.07
Total Cash Inflows	5,695,293.65	42,354,956.11
Cash Outflows:		
Payment of Expenses	2,982,785.62	21,259,491.11
Payment of personnel services	787,546.98	10,139,827.98
Payment of maintenance and other operating expenses	2,195,238.64	11,119,313.13
Payment of financial expenses		350.00
Purchase of Inventories	322,777.12	1,300,953.32
Purchase of inventories held for consumption	322,777.12	1,300,953.32
Grant of Cash Advances	535,163.76	5,928,459.92
Advances for payroll	470,023.76	5,421,494.92
Advances to officers and employees	65,140.00	506,965.00
Payment of Account Payable	-	3,755,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	343,755.82	2,629,014.21
Remittance of taxes withheld	55,682.47	477,048.70
Remittance of GSIS/Pag IBIG/Philhealth	288,073.35	2,151,965.51
Total Cash Outflows	4,184,482.32	34,873,137.41
Net Cash Provided (used) by Operating Activities	1,510,811.33	7,481,818.70
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	7,188.29	58,870.68
Total Cash Inflows	7,188.29	58,870.68

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	Year to Date	
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	103,581.20	320,509.02
Construction of building and other structures	43,816.50	256,094.50
Purchase of machinery and equipment	291,600.00	1,314,231.82
Purchase of transportation equipment	57,090.00	57,090.00
Other Exploration & Evaluation Assets		-
Total Cash Outflows	496,087.70	1,947,925.34
Net Cash Provided (used) by Investing Activities	(488,899.41)	(1,889,054.66)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	264,404.58	2,124,732.10
Total Cash Outflows	264,404.58	2,124,732.10
Net Cash Provided (Used) by Financing Activities	(264,404.58)	(2,124,732.10)
Increase/(Decrease) in Cash and Cash Equivalents	757,507.34	3,468,031.94
Cash and Cash Equivalents, Beginning	17,501,782.67	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	18,259,290.01	18,259,290.01

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended August 31, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JULY 31, 2018	93,361,902.06	93,361,902.06
ADJUSTMENTS:		-
Add/(Deduct):		-
Comprehensive Income for the Month	1,148,052.49	1,148,052.49
Other Adjustments		-
BALANCE AT AUGUST 31, 2018	94,509,954.55	94,509,954.55

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at September 30, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	19,199,438.56	14,791,258.07
Cash On Hand	371,465.42	258,925.80
Cash - Collecting Officer	351,465.42	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	18,827,973.14	14,532,332.27
Cash in Bank - Local Currency, Current Account	5,703,513.62	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	13,124,459.52	8,063,373.42
	-	-
Receivables	3,123,438.43	3,607,272.97
Loans and Receivable Accounts	2,692,584.53	3,102,743.23
Accounts Receivable	3,782,751.00	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	430,853.90	504,529.74
Receivables - Disallowances/Charges	115,755.88	126,305.88
Due from Officers and Employees	1,000.00	314.85
Other Receivables	314,098.02	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	1,041,237.88	1,861,856.73
Inventory Held for Consumption	1,041,237.88	1,861,856.73
Office Supplies Inventory	231,398.97	198,566.48
Accountable Forms, Plates and Stickers Inventory	221,854.00	270,785.75
Non-Accountable Forms Inventory	(4,998.17)	16,623.39
Chemical and Filtering Supplies Inventory	27,711.50	171,179.02
Other Supplies and Materials Inventory	565,271.58	1,204,702.09
Other Current Assets	3,254,500.72	2,865,381.61
Advances	113,971.22	58,497.24
Advances for Payroll	77,748.26	58,497.24
Advances to Officers and Employees	36,222.96	-
Prepayments	814,451.52	799,157.09
Withholding Tax at Source	122,504.32	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,323,077.98	2,004,727.28
Deferred Charges/Losses	2,323,077.98	2,004,727.28
Total Current Assets	26,618,615.59	23,125,769.38
Non-Current Assets		
Property, Plant and Equipment	105,263,548.60	105,388,464.26
Land	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50
Accumulated Impairment Losses - Land	-	-
Net Value of Land	6,354,146.50	6,354,146.50

Infrastructure Assets	45,642,253.22	46,932,454.01
Plant - Utility Plant in Service (UPIS)	81,771,574.04	81,332,811.00
Accumulated Depreciation-Plant (UPIS)	(36,129,320.82)	(34,400,356.99)
Net Value of Plant - Utility Plant in Service (UPIS)	45,642,253.22	46,932,454.01
Buildings and Other Structures	2,669,234.51	2,512,596.41
Buildings	2,848,709.77	2,728,656.77
Accumulated Depreciation - Buildings	(1,575,535.79)	(1,543,473.20)
Net Value - Buildings	1,273,173.98	1,185,183.57
Water Plant, Structure and Improvement	3,443,567.75	3,297,411.25
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,047,507.22)	(1,969,998.41)
Net Value - Water Plant, Structure and Improvement	1,396,060.53	1,327,412.84
Machinery and Equipment	23,978,430.55	23,048,770.57
Office Equipment	1,526,176.77	1,486,276.77
Accumulated Depreciation - Office Equipment	(1,133,310.16)	(1,074,190.24)
Net Value - Office Equipment	392,866.61	412,086.53
Information and Communication Technology Equipment	3,097,708.00	2,900,058.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,176,876.92)	(1,991,997.18)
Net Value - Information and Communication Technology Equipment	920,831.08	908,060.82
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(350,260.80)	(331,263.60)
Net Value - Communication Equipment	65,509.20	84,506.40
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(13,481.37)	(9,804.60)
Net Value - Sports Equipment	40,988.63	44,665.40
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(351,889.87)	(265,316.17)
Net Value - Technical and Scientific Equipment	325,396.97	411,970.67
Other Machinery and Equipment	38,749,416.64	36,054,816.64
Accumulated Depreciation - Other Machinery and Equipment	(16,516,578.58)	(14,867,335.89)
Net Value - Other Machinery and Equipment	22,232,838.06	21,187,480.75
Transportation Equipment	533,118.10	533,384.05
Motor Vehicles	2,657,855.20	2,600,765.20
Accumulated Depreciation - Motor Vehicles	(2,124,737.10)	(2,067,381.15)
Net Value - Motor Vehicles	533,118.10	533,384.05
Watercraft		-
Furnitures, Fixtures and Books	74,341.91	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(66,232.00)	(55,485.00)
Net Value - Furniture and Fixtures	74,341.91	85,088.91
Construction in Progress	25,922,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	25,922,023.81	25,922,023.81
Other Assets	90,000.00	
Other Exploration and Evaluation Assets	90,000.00	-
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	105,462,988.60	105,587,904.26
Total Assets	132,081,604.19	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable
Due to Officers and Employees

Inter-Agency Payables

Inter-Agency Payables

Due to BIR
Due to GSIS
Due to Pag-IBIG
Due to Philhealth
Due to GOCCs (SSS)
Due to BSP / Other Banks / Others

Other Payables

Other Payables

Total Current Liabilities

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits
Other Unearned Revenue

Total Non-Current Liabilities

Total Liabilities

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/Capital Reserve

Total Equity

Total Equity & Equity

	1,960,536.26	5,915,942.77
	1,960,286.26	5,915,342.77
	250.00	600.00
	791,034.64	645,809.10
	598,684.18	485,044.26
	(2,581.43)	(3,368.97)
	11,499.99	-
	25,465.95	18,242.25
	153,179.06	145,891.56
	4,786.89	-
	79,421.53	96,655.67
	79,421.53	96,655.67
	2,830,992.43	6,658,407.54
	17,480,491.99	19,340,118.79
	17,480,491.99	19,340,118.79
	15,845,922.34	15,737,129.65
	15,777,219.60	15,737,129.65
	68,702.74	
	33,326,414.33	35,077,248.44
	36,157,406.76	41,735,655.98
	97,355,648.52	86,978,017.66
	97,355,648.52	86,978,017.66
	97,355,648.52	86,978,017.66
	133,513,055.28	128,713,673.64

Prepared by:



JESSAMINE O. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of September 2018

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,501,407.79	45,607,238.44
Sales Revenue	375.00	30,074.13
Interest Income	12,594.66	81,183.02
Fines and Penalties - Business Income	175,195.87	1,442,327.14
Total Service and Business Income	5,689,573.32	47,160,822.73
Total Income	5,689,573.32	47,160,822.73
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	998,988.04	8,869,524.73
Salaries and Wages - Casual/Contractual	257,966.47	918,096.48
Total Salaries and Wages	1,256,954.51	9,787,621.21
Other Compensation		
Personal Economic Relief Allowance (PERA)	124,500.00	871,318.15
Representation Allowance (RA)	23,500.00	211,500.00
Transportation Allowance (TA)	23,500.00	211,500.00
Clothing/Uniform Allowance	-	270,000.00
Year End Bonus	-	1,042,752.00
Other Bonuses and Allowances	33,700.00	293,900.00
Total Other Compensation	205,200.00	2,900,970.15
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	148,201.19	1,171,773.07
Pag-IBIG Contributions	11,000.00	48,600.00
PhilHealth Contributions	29,947.08	119,929.58
Employees Compensation Insurance Premiums	6,300.00	43,900.00
Total Personnel Benefit Contributions	195,448.27	1,384,202.65
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	-	25,000.00
Total Other Personnel Benefits	-	344,839.69
Total Personnel Services	1,657,602.78	14,417,633.70
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	129,734.81	844,625.61
Training and Scholarship Expenses		
Training Expenses	23,600.00	355,395.00

Supplies and Materials Expenses		
Office Supplies Expenses	62,232.45	461,441.63
Accountable Forms Expenses	7,884.00	74,431.75
Non-Accountable Forms Expenses	4,404.28	21,721.56
Drugs and Medicines Expenses	-	1,038.00
Fuel, Oil and Lubricants Expenses	33,397.99	269,341.69
Chemical and Filtering Supplies Expenses	32,612.96	404,765.67
Other Supplies and Materials Expenses	3,675.64	72,500.62
Total Supplies and Materials Expenses	144,207.32	1,305,240.92
Utilities Expenses		
Water Expenses	2,229.11	21,297.58
Electricity Expenses	1,158.02	301,747.69
Total Utilities Expenses	3,387.13	323,045.27
Communication Expenses		
Postage and Courier Services	1,054.00	25,829.32
Telephone Expenses	37,143.12	188,288.12
Internet Subscription Expenses	-	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	300.00	300.00
Total Communication Expenses	38,497.12	221,137.44
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	1,200.00	50,896.10
Total Survey, Research, Exploration and Development Expenses	1,200.00	50,896.10
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,317,920.41	7,518,245.67
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	73,800.00
Professional Services		
Legal Services	12,533.00	26,832.00
Consultancy Services	-	1,000.00
Total Professional Services	12,533.00	27,832.00
General Services		
Security Services	27,000.00	242,999.65
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	59,369.90	1,373,897.07
Repairs and Maintenance - Buildings and Other Structures	7,458.00	67,731.42
Repairs and Maintenance - Machinery and Equipment	49,603.38	965,497.13
Repairs and Maintenance - Transportation Equipment	13,498.00	210,123.04
Total Repairs and Maintenance	129,929.28	2,617,248.66
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,133.82	428,044.04
Insurance Expenses	11,095.30	823,688.74
Total Taxes, Insurance Premiums and Other Fees	16,229.12	1,251,732.78

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Labor and Wages

Labor and Wages

Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses

Printing and Publication Expenses

Representation Expenses

Transportation and Delivery Expenses

Membership Dues and Contributions to Organizations

Directors and Committee Members' Fees

Other Maintenance and Operating Expenses

Total Other Maintenance and Other Operating Expenses**Total Maintenance and Other Operating Expenses****Financial Expenses**

Interest Expenses

Bank Charges

Other Financial Charges

Total Financial Expenses**Direct Cost**

Cost of Sales

Non-Cash Expenses

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

Depreciation - Furniture, Fixtures and Books


Total Non-Cash Expenses**Discounts and Rebates**

Other Discounts

Total Expenses**Profit/(Loss) Before Tax****Income Tax Expense/(Benefit)****Profit/(Loss) After Tax****Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)****Net Income/(Loss)****Other Comprehensive Income/(Loss) for the Period****Comprehensive Income/(Loss) for the Period**

	314,495.78	4,051,661.89
	1,500.00	14,600.00
	1,016.00	9,778.00
	28,447.38	164,984.05
	647.50	933.30
	-	9,459.00
	36,750.00	312,375.00
	58,162.50	63,618.50
	126,523.38	575,747.85
	2,293,457.35	19,459,608.84
	76,864.58	707,588.01
	2,550.00	2,900.00
	-	-
	79,414.58	710,488.01
	-	10,790.09
	192,204.38	1,728,963.83
	12,174.60	109,571.40
	229,431.83	2,006,974.02
	5,992.20	57,355.95
	-	6,263.00
	439,803.01	3,909,128.20
	7,595.21	59,486.61
	4,477,872.93	38,567,135.45
	1,211,700.39	8,593,687.28
	-	
	1,211,700.39	8,593,687.28
	-	
	1,211,700.39	8,593,687.28
	-	
	1,211,700.39	8,593,687.28

Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
 General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)**

For the Month ended September 30, 2018

Cash Flows from Operating Activities

Cash Inflows:

Collection of Income/Revenue
 Collection of service and business income
 Receipts of shares, grants and donations

Other Receipts
 Receipts of unused petty cash fund
 Receipt of refund of cash advances
 Other miscellaneous receipts

Total Cash Inflows

Cash Outflows:

Payment of Expenses
 Payment of personnel services
 Payment of maintenance and other operating expenses
 Payment of financial expenses

Purchase of Inventories
 Purchase of inventories held for consumption

Grant of Cash Advances
 Advances for payroll
 Advances to officers and employees

Payment of Account Payable

Remittance of Personnel Benefit Contributions and
 Mandatory Deductions
 Remittance of taxes withheld
 Remittance of GSIS/Pag IBIG/Philhealth

Total Cash Outflows

Net Cash Provided (used) by Operating Activities

	September	Year to Date
	5,960,566.37	48,238,303.11
	5,960,566.37	48,238,303.11
	-	-
	19,173.40	96,392.77
	-	-
	16,318.72	66,760.02
	2,854.68	29,632.75
	5,979,739.77	48,334,695.88
	2,990,831.87	24,250,322.98
	889,255.67	11,029,083.65
	2,466,725.04	13,586,038.17
	2,550.00	2,900.00
	59,430.00	1,360,383.32
	59,430.00	1,360,383.32
	508,441.31	6,436,901.23
	438,918.35	5,860,413.27
	69,522.96	576,487.96
	-	3,755,218.85
	367,698.84	2,996,713.05
	55,682.47	532,731.17
	312,016.37	2,463,981.88
	3,926,402.02	38,799,539.43
	2,053,337.75	9,535,156.45

Cash Flows from Investing Activities

Cash Inflows:

Receipt of Interest Earned
Total Cash Inflows

10,075.73	68,946.41
10,075.73	68,946.41

Cash Outflows:

Purchase/Construction of Property, Plant and Equipment
 Construction of Infrastructure assets
 Contruction of building and other structures
 Purchase of machinery and equipment
 Purchase of transportation equipment
 Other Exploration & Evaluation Assets
Total Cash Outflows

September	Year to Date
118,254.02	438,763.04
10,115.00	266,209.50
641,300.00	1,955,531.82
	57,090.00
90,000.00	90,000.00
859,669.02	2,807,594.36

Net Cash Provided (used) by Investing Activities

(849,593.29)	(2,738,647.95)
---------------------	-----------------------

Cash Flows from Financing Activities

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Payment of Long - Term Liabilities
 Payment of domestic loans
Total Cash Outflows

Net Cash Provided (Used) by Financing Activities

263,595.91	2,388,328.01
263,595.91	2,388,328.01
(263,595.91)	(2,388,328.01)

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning

Less/Add: Amount transferred to/from Sinking Fund

Cash and Cash Equivalents, Ending

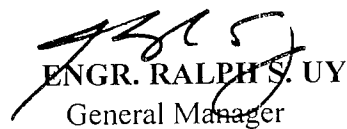
940,148.55	4,408,180.49
18,259,290.01	14,791,258.07
19,199,438.56	19,199,438.56

Prepared by:



JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:

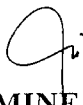


ENGR. RALPH S. UY
 General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended September 30, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT AUGUST 31, 2018	94,509,954.55	94,509,954.55
ADJUSTMENTS:		-
Add/(Deduct):		-
Comprehensive Income for the Month	1,211,700.39	1,211,700.39
Other Adjustments		-
BALANCE AT SEPTEMBER 30, 2018	95,721,654.94	95,721,654.94

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at October 31, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	19,733,281.87	14,791,258.07
Cash On Hand	153,726.66	258,925.80
Cash - Collecting Officer	133,726.66	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	19,579,555.21	14,532,332.27
Cash in Bank - Local Currency, Current Account	6,446,346.05	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	13,133,209.16	8,063,373.42
		-
Receivables	3,456,471.44	3,607,272.97
Loans and Receivable Accounts	3,033,040.01	3,102,743.23
Accounts Receivable	4,123,206.48	4,192,909.70
<i>Allowance for Impairment - Accounts Receivable</i>	(1,090,166.47)	(1,090,166.47)
Other Receivables	423,431.43	504,529.74
Receivables - Disallowances/Charges	113,255.88	126,305.88
Due from Officers and Employees	1,000.00	314.85
Other Receivables	309,175.55	377,909.01
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	1,127,685.51	1,861,856.73
Inventory Held for Consumption	1,127,685.51	1,861,856.73
Office Supplies Inventory	256,779.68	198,566.48
Accountable Forms, Plates and Stickers Inventory	221,459.80	270,785.75
Non-Accountable Forms Inventory	(5,843.96)	16,623.39
Chemical and Filtering Supplies Inventory	162,636.18	171,179.02
Other Supplies and Materials Inventory	492,653.81	1,204,702.09
Other Current Assets	3,241,042.38	2,865,381.61
Advances	42,977.96	58,497.24
Advances for Payroll	-	58,497.24
Advances to Officers and Employees	42,977.96	-
Prepayments	799,995.54	799,157.09
Prepaid Rent	-	-
Withholding Tax at Source	108,048.34	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,395,068.88	2,004,727.28
Deferred Charges/Losses	2,395,068.88	2,004,727.28
Total Current Assets	27,558,481.20	23,125,769.38
Non-Current Assets		
Property, Plant and Equipment	105,755,134.08	105,388,464.26
Land	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50
Accumulated Impairment Losses - Land	-	-
Net Value of Land	6,354,146.50	6,354,146.50

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)
 Accumulated Depreciation-Plant (UPIS)
 Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings
 Accumulated Depreciation - Buildings
 Net Value - Buildings

Water Plant, Structure and Improvement
 Accumulated Depreciation - Water Plant, Structure and Improvement
 Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment
 Accumulated Depreciation - Office Equipment
 Net Value - Office Equipment

Information and Communication Technology Equipment
 Accumulated Depreciation - Information and Communication Technology Equipment
 Net Value - Information and Communication Technology Equipment

Communication Equipment
 Accumulated Depreciation - Communication Equipment
 Net Value - Communication Equipment

Sports Equipment
 Accumulated Depreciation - Sports Equipment
 Net Value - Sports Equipment

Technical and Scientific Equipment
 Accumulated Depreciation - Technical and Scientific Equipment
 Net Value - Technical and Scientific Equipment

Other Machinery and Equipment
 Accumulated Depreciation - Other Machinery and Equipment
 Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles
 Accumulated Depreciation - Motor Vehicles
 Net Value - Motor Vehicles

Watercraft

Furnitures, Fixtures and Books

Furniture and Fixtures
 Accumulated Depreciation - Furniture and Fixtures
 Net Value - Furniture and Fixtures

Construction in Progress

Construction in Progress - Infrastructure Assets

Other Assets

Other Exploration and Evaluation Assets

Intangible Assets

Intangible Assets
 Computer Software
 Net Value - Computer Software

Total Non-Current Assets

Total Assets

	46,098,297.84	46,932,454.01
	82,419,843.04	81,332,811.00
	(36,321,545.20)	(34,400,356.99)
	46,098,297.84	46,932,454.01
	2,675,002.91	2,512,596.41
	2,866,152.77	2,728,656.77
	(1,579,098.30)	(1,543,473.20)
	1,287,054.47	1,185,183.57
	3,444,067.75	3,297,411.25
	(2,056,119.31)	(1,969,998.41)
	1,387,948.44	1,327,412.84
	24,012,107.14	23,048,770.57
	1,551,921.77	1,486,276.77
	(1,139,276.84)	(1,074,190.24)
	412,644.93	412,086.53
	3,097,708.00	2,900,058.00
	(2,198,527.43)	(1,991,997.18)
	899,180.57	908,060.82
	415,770.00	415,770.00
	(352,371.60)	(331,263.60)
	63,398.40	84,506.40
	54,470.00	54,470.00
	(13,889.90)	(9,804.60)
	40,580.10	44,665.40
	677,286.84	677,286.84
	(361,509.17)	(265,316.17)
	315,777.67	411,970.67
	38,987,316.64	36,054,816.64
	(16,706,791.17)	(14,867,335.89)
	22,280,525.47	21,187,480.75
	529,213.97	533,384.05
	2,659,355.20	2,600,765.20
	(2,130,141.23)	(2,067,381.15)
	529,213.97	533,384.05
		-
	74,341.91	85,088.91
	140,573.91	140,573.91
	(66,232.00)	(55,485.00)
	74,341.91	85,088.91
	25,922,023.81	25,922,023.81
	25,922,023.81	25,922,023.81
	90,000.00	
	90,000.00	-
	199,440.00	199,440.00
	199,440.00	199,440.00
	199,440.00	199,440.00
	105,954,574.08	105,587,904.26
	133,513,055.28	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable
Due to Officers and Employees

1,830,266.44	5,915,942.77
1,830,016.44	5,915,342.77
250.00	600.00

Inter-Agency Payables

Inter-Agency Payables

Due to BIR
Due to GSIS
Due to Pag-IBIG
Due to Philhealth
Due to GOCCs (SSS)
Due to BSP / Other Banks / Others

969,375.91	645,809.10
782,649.27	485,044.26
(6,459.65)	(3,368.97)
14,049.99	-
21,500.35	18,242.25
152,849.06	145,891.56
4,786.89	-

Other Payables

Other Payables

64,669.20	96,655.67
64,669.20	96,655.67

Total Current Liabilities

2,864,311.55	6,658,407.54
---------------------	---------------------

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

17,666,454.67	19,340,118.79
17,666,454.67	19,340,118.79

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits
Other Unearned Revenue

15,829,183.03	15,737,129.65
15,779,056.40	15,737,129.65
50,126.63	

Total Non-Current Liabilities

33,495,637.70	35,077,248.44
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Total Liabilities

36,359,949.25	41,735,655.98
----------------------	----------------------

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/Capital Reserve

95,721,654.94	86,978,017.66
95,721,654.94	86,978,017.66

Total Equity

95,721,654.94	86,978,017.66
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Total Equity & Equity

132,081,604.19	128,713,673.64
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Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

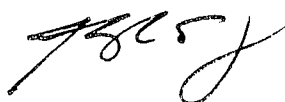
Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of October 2018

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,792,057.46	51,399,295.90
Sales Revenue	-	30,074.13
Interest Income	10,937.05	92,120.07
Fines and Penalties - Business Income	204,194.28	1,646,521.42
Miscellaneous Income	50,000.00	50,000.00
Total Service and Business Income	6,057,188.79	53,218,011.52
Total Income	6,057,188.79	53,218,011.52
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	967,331.05	9,836,855.78
Salaries and Wages - Casual/Contractual	269,643.26	1,187,739.74
Total Salaries and Wages	1,236,974.31	11,024,595.52
Other Compensation		
Personal Economic Relief Allowance (PERA)	112,000.00	983,318.15
Representation Allowance (RA)	23,500.00	235,000.00
Transportation Allowance (TA)	23,500.00	235,000.00
Clothing/Uniform Allowance	-	270,000.00
Honoraria	21,000.00	21,000.00
Year End Bonus	-	1,042,752.00
Other Bonuses and Allowances	37,000.00	330,900.00
Total Other Compensation	217,000.00	3,117,970.15
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	142,660.08	1,314,433.15
Pag-IBIG Contributions	5,600.00	54,200.00
PhilHealth Contributions	14,863.38	134,792.96
Employees Compensation Insurance Premiums	5,600.00	49,500.00
Total Personnel Benefit Contributions	168,723.46	1,552,926.11
Other Personnel Benefits		
Terminal Leave Benefits	-	319,839.69
Other Personnel Benefits	-	25,000.00
Total Other Personnel Benefits	-	344,839.69
Total Personnel Services	1,622,697.77	16,040,331.47
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	43,732.83	888,358.44
Training and Scholarship Expenses		
Training Expenses	9,000.00	364,395.00

Supplies and Materials Expenses		
Office Supplies Expenses	30,591.94	492,033.57
Accountable Forms Expenses	394.20	74,825.95
Non-Accountable Forms Expenses	845.79	22,567.35
Drugs and Medicines Expenses	-	1,038.00
Fuel, Oil and Lubricants Expenses	34,139.05	303,480.74
Chemical and Filtering Supplies Expenses	85,985.32	490,750.99
Other Supplies and Materials Expenses	19,495.00	91,995.62
Total Supplies and Materials Expenses	171,451.30	1,476,692.22
Utilities Expenses		
Water Expenses	3,056.58	24,354.16
Electricity Expenses	77,702.48	379,450.17
Total Utilities Expenses	80,759.06	403,804.33
Communication Expenses		
Postage and Courier Services	677.00	26,506.32
Telephone Expenses	14,166.43	202,454.55
Internet Subscription Expenses	-	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	3,600.00	3,900.00
Total Communication Expenses	18,443.43	239,580.87
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	50,896.10
Total Survey, Research, Exploration and Development Expenses	-	50,896.10
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,145,229.47	8,663,475.14
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	82,000.00
Professional Services		
Legal Services	22,290.00	49,122.00
Consultancy Services	-	1,000.00
Total Professional Services	22,290.00	50,122.00
General Services		
Security Services	27,000.00	269,999.65
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	224,372.37	1,598,269.44
Repairs and Maintenance - Buildings and Other Structures	56,029.00	123,760.42
Repairs and Maintenance - Machinery and Equipment	18,237.66	983,734.79
Repairs and Maintenance - Transportation Equipment	15,191.00	225,314.04
Total Repairs and Maintenance	313,830.03	2,931,078.69

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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses

Insurance Expenses

Total Taxes, Insurance Premiums and Other Fees**Labor and Wages**

Labor and Wages

Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses

Printing and Publication Expenses

Representation Expenses

Transportation and Delivery Expenses

Membership Dues and Contributions to Organizations

Directors and Committee Members' Fees

Other Maintenance and Operating Expenses

Total Other Maintenance and Other Operating Expenses**Total Maintenance and Other Operating Expenses****Financial Expenses**

Interest Expenses

Bank Charges

Total Financial Expenses**Direct Cost**

Cost of Sales

Non-Cash Expenses

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

Depreciation - Furniture, Fixtures and Books

Total Non-Cash Expenses**Discounts and Rebates**

Other Discounts

Total Expenses**Profit/(Loss) Before Tax****Income Tax Expense/(Benefit)****Profit/(Loss) After Tax****Assistance/Subsidy/(Financial Assistance/Subsidy/Contrib)****Net Income/(Loss)****Other Comprehensive Income/(Loss) for the Period****Comprehensive Income/(Loss) for the Period**

	4,366.63	432,410.67
	3,091.03	826,779.77
	7,457.66	1,259,190.44
	369,554.80	4,421,216.69
	1,800.00	16,400.00
	1,954.00	11,732.00
	16,861.50	181,845.55
	-	933.30
	-	9,459.00
	36,750.00	349,125.00
	4,619.00	68,237.50
	61,984.50	637,732.35
	2,278,933.08	21,738,541.92
	73,610.23	781,198.24
	-	2,900.00
	73,610.23	784,098.24
	-	10,790.09
	192,224.38	1,921,188.21
	12,174.60	121,746.00
	229,968.41	2,236,942.43
	5,404.13	62,760.08
	-	6,263.00
	439,771.52	4,348,899.72
	8,182.61	67,669.22
	4,423,195.21	42,990,330.66
	1,633,993.58	10,227,680.86
	-	
	1,633,993.58	10,227,680.86
	-	
	1,633,993.58	10,227,680.86
	-	
	1,633,993.58	10,227,680.86

Prepared by:



JESSAMINE O. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)**

For the Month ended October 31, 2018

	October	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,814,260.04	54,052,563.15
Collection of service and business income	5,814,260.04	54,052,563.15
Receipts of shares, grants and donations	-	-
	14,627.45	111,020.22
Other Receipts	-	-
Receipts of unused petty cash fund	10,360.59	77,120.61
Receipt of refund of cash advances	4,266.86	33,899.61
Other miscellaneous receipts		
	5,828,887.49	54,163,583.37
Total Cash Inflows		
Cash Outflows:		
Payment of Expenses	3,074,981.54	27,325,304.52
Payment of personnel services	895,439.78	11,924,523.43
Payment of maintenance and other operating expenses	2,179,541.76	15,765,579.93
Payment of financial expenses		2,900.00
	220,984.10	1,581,367.42
Purchase of Inventories	220,984.10	1,581,367.42
Purchase of inventories held for consumption		
	476,127.64	6,913,028.87
Grant of Cash Advances	405,033.64	6,265,446.91
Advances for payroll	71,094.00	647,581.96
Advances to officers and employees		
	-	3,755,218.85
Payment of Account Payable		
	341,534.53	3,338,247.58
Remittance of Personnel Benefit Contributions and Mandatory Deductions	55,682.47	588,413.64
Remittance of taxes withheld	285,852.06	2,749,833.94
Remittance of GSIS/Pag IBIG/Philhealth		
	4,113,627.81	42,913,167.24
Total Cash Outflows		
Net Cash Provided (used) by Operating Activities	1,715,259.68	11,250,416.13
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	8,749.64	77,696.05
Total Cash Inflows	8,749.64	77,696.05

	Year to Date	
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	648,269.00	1,087,032.04
Construction of building and other structures	17,943.00	284,152.50
Purchase of machinery and equipment	263,645.00	2,219,176.82
Purchase of transportation equipment		57,090.00
Other Exploration & Evaluation Assets		90,000.00
Total Cash Outflows	929,857.00	3,737,451.36
Net Cash Provided (used) by Investing Activities	(921,107.36)	(3,659,755.31)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	260,309.01	2,648,637.02
Total Cash Outflows	260,309.01	2,648,637.02
Net Cash Provided (Used) by Financing Activities	(260,309.01)	(2,648,637.02)
Increase/(Decrease) in Cash and Cash Equivalents	533,843.31	4,942,023.80
Cash and Cash Equivalents, Beginning	19,199,438.56	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	19,733,281.87	19,733,281.87

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended October 31, 2018**

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT SEPTEMBER 30, 2018	95,721,654.94	95,721,654.94
ADJUSTMENTS:		-
Add/(Deduct):		-
Comprehensive Income for the Month	1,633,993.58	1,633,993.58
Other Adjustments		-
BALANCE AT OCTOBER 31, 2018	97,355,648.52	97,355,648.52

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
as at November 30, 2018

ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents	21,578,789.50	14,791,258.07
Cash On Hand	108,343.53	258,925.80
Cash - Collecting Officer	88,343.53	258,925.80
Petty Cash	20,000.00	-
Cash in Bank - Currency	21,470,445.97	14,532,332.27
Cash in Bank - Local Currency, Current Account	8,328,189.49	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	13,142,256.48	8,063,373.42
		-
	3,231,798.19	3,607,272.97
Receivables	2,810,901.84	3,102,743.23
Loans and Receivable Accounts	3,897,068.31	4,192,909.70
Accounts Receivable	(1,090,166.47)	(1,090,166.47)
<i>Allowance for Impairment - Accounts Receivable</i>		
Due from Government Corporations	4,000.00	-
	420,896.35	504,529.74
Other Receivables	110,655.88	126,305.88
Receivables - Disallowances/Charges	1,000.00	314.85
Due from Officers and Employees	309,240.47	377,909.01
Other Receivables		
	980,068.63	1,861,856.73
Inventories	980,068.63	1,861,856.73
Inventory Held for Consumption	209,469.17	198,566.48
Office Supplies Inventory		
Accountable Forms, Plates and Stickers Inventory	213,339.28	270,785.75
Non-Accountable Forms Inventory	(11,220.04)	16,623.39
Chemical and Filtering Supplies Inventory	131,274.63	171,179.02
Other Supplies and Materials Inventory	437,205.59	1,204,702.09
	3,254,813.12	2,865,381.61
Other Current Assets	13,487.00	58,497.24
Advances	-	58,497.24
Advances for Payroll		
Advances to Officers and Employees	13,487.00	-
	807,452.24	799,157.09
Prepayments	-	
Prepaid Rent		
Withholding Tax at Source	115,505.04	107,209.89
Other Prepayments	691,947.20	691,947.20
	3,000.00	3,000.00
Deposits	3,000.00	3,000.00
Other Deposits		
	2,430,873.88	2,004,727.28
Other Assets	2,430,873.88	2,004,727.28
Deferred Charges/Losses		
Total Current Assets	29,045,469.44	23,125,769.38

Non-Current Assets

Property, Plant and Equipment

Land

Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Accumulated Depreciation - Water Plant, Structure and Improvement

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Information and Communication Technology Equipment

Accumulated Depreciation - Information and Communication Technology Equipment

Net Value - Information and Communication Technology Equipment

Communication Equipment

Accumulated Depreciation - Communication Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Accumulated Depreciation - Technical and Scientific Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Accumulated Depreciation - Other Machinery and Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

Furnitures, Fixtures and Books

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

Net Value - Furniture and Fixtures

Construction in Progress

Construction in Progress - Infrastructure Assets

	105,366,847.26	105,388,464.26
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	45,953,400.66	46,932,454.01
	82,467,170.24	81,332,811.00
	(36,513,769.58)	(34,400,356.99)
	45,953,400.66	46,932,454.01
	2,672,054.31	2,512,596.41
	2,874,878.77	2,728,656.77
	(1,582,660.81)	(1,543,473.20)
	1,292,217.96	1,185,183.57
	3,444,567.75	3,297,411.25
	(2,064,731.40)	(1,969,998.41)
	1,379,836.35	1,327,412.84
	23,778,570.23	23,048,770.57
	1,551,921.77	1,486,276.77
	(1,145,243.52)	(1,074,190.24)
	406,678.25	412,086.53
	3,097,708.00	2,900,058.00
	(2,220,177.94)	(1,991,997.18)
	877,530.06	908,060.82
	415,770.00	415,770.00
	(354,482.40)	(331,263.60)
	61,287.60	84,506.40
	54,470.00	54,470.00
	(14,298.43)	(9,804.60)
	40,171.57	44,665.40
	677,286.84	677,286.84
	(371,128.47)	(265,316.17)
	306,158.37	411,970.67
	38,987,316.64	36,054,816.64
	(16,900,572.26)	(14,867,335.89)
	22,086,744.38	21,187,480.75
	522,309.84	533,384.05
	2,657,855.20	2,600,765.20
	(2,135,545.36)	(2,067,381.15)
	522,309.84	533,384.05
	74,341.91	85,088.91
	140,573.91	140,573.91
	(66,232.00)	(55,485.00)
	74,341.91	85,088.91
	25,922,023.81	25,922,023.81
	25,922,023.81	25,922,023.81

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Other Assets	90,000.00	
Other Exploration and Evaluation Assets	90,000.00	-
Intangible Assets		
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	105,566,287.26	105,587,904.26
Total Assets	134,611,756.70	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

 Accounts Payable
 Due to Officers and Employees

1,810,465.08	5,915,942.77
1,810,215.08	5,915,342.77
250.00	600.00

Inter-Agency Payables

Inter-Agency Payables

 Due to BIR
 Due to GSIS
 Due to Pag-IBIG
 Due to Philhealth
 Due to GOCCs (SSS)
 Due to BSP / Other Banks / Others

884,720.76	645,809.10
648,232.83	485,044.26
(2,539.67)	(3,368.97)
61,964.75	-
28,584.40	18,242.25
143,691.56	145,891.56
4,786.89	-

Other Payables

 Other Payables

87,026.79	96,655.67
87,026.79	96,655.67

Total Current Liabilities

2,782,212.63	6,658,407.54
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

 Loans Payable - Domestic

17,294,529.31	19,340,118.79
17,294,529.31	19,340,118.79

Deferred Credits/Unearned Income

Deferred Credits

 Other Deferred Credits
 Other Unearned Revenue

15,786,478.80	15,737,129.65
15,730,473.30	15,737,129.65
56,005.50	

Total Non-Current Liabilities

33,081,008.11	35,077,248.44
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Total Liabilities

35,863,220.74	41,735,655.98
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EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

 Retained Earnings/Capital Reserve

98,748,535.96	86,978,017.66
98,748,535.96	86,978,017.66


Total Equity

98,748,535.96	86,978,017.66
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Total Equity & Equity

134,611,756.70	128,713,673.64
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Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of November 2018

Income

Service and Business Income

Waterworks System Fees
 Sales Revenue
 Interest Income
 Fines and Penalties - Business Income
 Miscellaneous Income

Total Service and Business Income

This Month	Year to Date
5,996,233.37	57,395,529.27
1,050.00	31,124.13
11,309.15	103,429.22
193,016.30	1,839,537.72
-	50,000.00
6,201,608.82	59,419,620.34

Total Income

6,201,608.82	59,419,620.34
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Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular
 Salaries and Wages - Casual/Contractual

Total Salaries and Wages

Other Compensation

Personal Economic Relief Allowance (PERA)
 Representation Allowance (RA)
 Transportation Allowance (TA)
 Clothing/Uniform Allowance
 Honoraria
 Year End Bonus
 Cash Gift
 Other Bonuses and Allowances

Total Other Compensation

Personnel Benefit Contributions

Retirement and Life Insurance Premiums
 Pag-IBIG Contributions
 PhilHealth Contributions
 Employees Compensation Insurance Premiums

Total Personnel Benefit Contributions

Other Personnel Benefits

Terminal Leave Benefits
 Other Personnel Benefits

Total Other Personnel Benefits

Total Personnel Services

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local

976,271.54	10,813,127.32
222,850.91	1,410,590.65
1,199,122.45	12,223,717.97
115,363.65	1,098,681.80
23,500.00	258,500.00
23,500.00	258,500.00
-	270,000.00
-	21,000.00
1,071,743.00	2,114,495.00
254,500.00	254,500.00
40,200.00	371,100.00
1,528,806.65	4,646,776.80
146,265.06	1,460,698.21
5,800.00	60,000.00
15,097.60	149,890.56
5,800.00	55,300.00
172,962.66	1,725,888.77
-	319,839.69
5,000.00	30,000.00
5,000.00	349,839.69
2,905,891.76	18,946,223.23

45,469.78	933,828.22

Training and Scholarship Expenses		
Training Expenses	33,500.00	397,895.00
Supplies and Materials Expenses		
Office Supplies Expenses	49,686.68	541,720.25
Accountable Forms Expenses	8,120.52	82,946.47
Non-Accountable Forms Expenses	5,376.08	27,943.43
Drugs and Medicines Expenses	-	1,038.00
Fuel, Oil and Lubricants Expenses	29,438.25	332,918.99
Chemical and Filtering Supplies Expenses	31,361.55	522,112.54
Other Supplies and Materials Expenses	17,246.00	109,241.62
Total Supplies and Materials Expenses	141,229.08	1,617,921.30
Utilities Expenses		
Water Expenses	-	24,354.16
Electricity Expenses	-	379,450.17
Total Utilities Expenses	-	403,804.33
Communication Expenses		
Postage and Courier Services	876.86	27,383.18
Telephone Expenses	11,506.31	213,960.86
Internet Subscription Expenses	-	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	-	3,900.00
Total Communication Expenses	12,383.17	251,964.04
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	50,896.10
Total Survey, Research, Exploration and Development Expenses	-	50,896.10
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	542,164.00	9,205,639.14
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	82,000.00
Professional Services		
Legal Services	13,175.00	62,297.00
Consultancy Services	2,000.00	3,000.00
Total Professional Services	15,175.00	65,297.00
General Services		
Security Services	27,000.00	296,999.65
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	18,750.00	18,750.00
Repairs and Maintenance - Infrastructure Assets	104,601.66	1,702,871.10
Repairs and Maintenance - Buildings and Other Structures	860.00	124,620.42
Repairs and Maintenance - Machinery and Equipment	23,442.83	1,007,177.62
Repairs and Maintenance - Transportation Equipment	14,615.00	239,929.04
Total Repairs and Maintenance	162,269.49	3,093,348.18
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	3,014.46	435,425.13
Insurance Expenses	-	826,779.77

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Total Taxes, Insurance Premiums and Other Fees	3,014.46	1,262,204.90
Labor and Wages		
Labor and Wages	344,467.16	4,765,683.85
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	17,900.00
Printing and Publication Expenses	715.00	12,447.00
Representation Expenses	10,380.78	192,226.33
Transportation and Delivery Expenses	-	933.30
Membership Dues and Contributions to Organizations	-	9,459.00
Directors and Committee Members' Fees	36,750.00	385,875.00
Other Maintenance and Operating Expenses	-	68,237.50
Total Other Maintenance and Other Operating Expense	49,345.78	687,078.13
Total Maintenance and Other Operating Expenses	1,376,017.92	23,114,559.84
Financial Expenses		
Interest Expenses	75,263.23	856,461.47
Bank Charges	-	2,900.00
Other Financial Charges	-	-
Total Financial Expenses	75,263.23	859,361.47
Direct Cost		
Cost of Sales	-	10,790.09
Non-Cash Expenses		
Depreciation - Infrastructure Assets	192,224.38	2,113,412.59
Depreciation - Buildings and Other Structures	12,174.60	133,920.60
Depreciation - Machinery and Equipment	233,536.91	2,470,479.34
Depreciation - Transportation Equipment	5,404.13	68,164.21
Depreciation - Furniture, Fixtures and Books	-	6,263.00
Total Non-Cash Expenses	443,340.02	4,792,239.74
Discounts and Rebates		
Other Discounts	8,208.45	75,877.67
Total Expenses	4,808,721.38	47,799,052.04
Profit/(Loss) Before Tax	1,392,887.44	11,620,568.30
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	1,392,887.44	11,620,568.30
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	
Net Income/(Loss)	1,392,887.44	11,620,568.30
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	1,392,887.44	11,620,568.30

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
For the Month ended November 30, 2018**

	November	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	6,530,389.84	60,582,952.99
Collection of service and business income	6,530,389.84	60,582,952.99
Receipts of shares, grants and donations	-	-
Other Receipts	38,741.68	149,761.90
Receipts of unused petty cash fund	-	-
Receipt of refund of cash advances	35,779.02	112,899.63
Other miscellaneous receipts	2,962.66	36,862.27
Total Cash Inflows	6,569,131.52	60,732,714.89
Cash Outflows:		
Payment of Expenses	2,286,074.52	29,611,379.04
Payment of personnel services	850,360.20	12,774,883.63
Payment of maintenance and other operating expenses	1,435,714.32	17,201,294.25
Payment of financial expenses		2,900.00
Purchase of Inventories	-	1,581,367.42
Purchase of inventories held for consumption		1,581,367.42
Grant of Cash Advances	1,777,652.70	8,690,681.57
Advances for payroll	1,748,703.45	8,014,150.36
Advances to officers and employees	28,949.25	676,531.21
Payment of Account Payable	-	3,755,218.85
Remittance of Personnel Benefit Contributions and Mandatory Deductions	348,762.25	3,687,009.83
Remittance of taxes withheld	55,682.47	644,096.11
Remittance of GSIS/Pag IBIG/Philhealth	293,079.78	3,042,913.72
Total Cash Outflows	4,412,489.47	47,325,656.71
Net Cash Provided (used) by Operating Activities	2,156,642.05	13,407,058.18

Cash Flows from Investing Activities

Cash Inflows:

 Receipt of Interest Earned

Total Cash Inflows

9,047.32	86,743.37
9,047.32	86,743.37

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	Year to Date	
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	48,977.20	1,136,009.24
Construction of building and other structures	9,226.00	293,378.50
Purchase of machinery and equipment		2,219,176.82
Purchase of transportation equipment		57,090.00
Other Exploration & Evaluation Assets		90,000.00
Total Cash Outflows	58,203.20	3,795,654.56
Net Cash Provided (used) by Investing Activities	(49,155.88)	(3,708,911.19)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	261,978.54	2,910,615.56
Total Cash Outflows	261,978.54	2,910,615.56
Net Cash Provided (Used) by Financing Activities	(261,978.54)	(2,910,615.56)
Increase/(Decrease) in Cash and Cash Equivalents	1,845,507.63	6,787,531.43
Cash and Cash Equivalents, Beginning	19,733,281.87	14,791,258.07
Less/Add: Amount transferred to/from Sinking Fund		
Cash and Cash Equivalents, Ending	21,578,789.50	21,578,789.50

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended November 30, 2018**


NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT OCTOBER 31, 2018	97,355,648.52	97,355,648.52
ADJUSTMENTS:		-
Add/(Deduct):		-
Comprehensive Income for the Month	1,392,887.44	1,392,887.44
Other Adjustments		-
BALANCE AT OCTOBER 31, 2018	98,748,535.96	98,748,535.96

Prepared by:



JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:



ENGR. RALPH S. UY
General Manager



CATBALOGAN WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
As at December 31, 2018
(With comparative figures for CY 2017)
(Amounts in Philippine Peso)



	Notes	December 31, 2017	
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	22,106,883.66	14,791,258.07
Receivables	6	3,886,119.26	3,607,272.97
Inventories	7	896,712.11	1,861,856.73
Other Current Assets	10	3,414,303.11	2,865,381.61
Total Current Assets		30,304,018.14	23,125,769.38
Non-Current Assets			
Property, Plant and Equipment	9	106,193,202.01	105,388,464.26
Intangible Assets	8	199,440.00	199,440.00
Total Non-Current Assets		106,392,642.01	105,587,904.26
TOTAL ASSETS		136,696,660.15	128,713,673.64
LIABILITIES AND NET ASSETS/EQUITY			
LIABILITIES			
Current Liabilities			
Financial Liabilities	11	5,945,820.35	5,915,942.77
Inter-Agency Payables	11	1,066,190.96	645,809.10
Other Payables	11	87,582.91	96,655.67
Total Current Liabilities		7,099,594.22	6,658,407.54
Non-Current Liabilities			
Financial Liabilities	12	17,108,566.63	19,340,118.79
Deferred Credits	13	15,794,148.69	15,737,129.65
Total Non-Current Liabilities		32,902,715.32	35,077,248.44
TOTAL LIABILITIES		40,002,309.54	41,735,655.98
NET ASSETS/EQUITY			
Equity			
Retained Earnings/(Deficit)	14	96,694,350.61	86,978,017.66
TOTAL NET ASSETS/EQUITY		96,694,350.61	86,978,017.66
TOTAL LIABILITIES AND EQUITY		136,696,660.15	128,713,673.64

Prepared by:

JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY
General Manager

Approved by:

VICTORIANO C. NAVARRETE
Chairman of the Board



**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS**

As at December 31, 2018

(With comparative figures for CY 2017)

(Amounts in Philippine Peso)



ASSETS	2018	2017
Current Assets		
Cash and Cash Equivalents		
Cash On Hand	22,106,883.66	14,791,258.07
Cash - Collecting Officer	69,596.30	258,925.80
Cash - Collecting Officer	69,596.30	258,925.80
Cash in Bank - Currency	22,037,287.36	14,532,332.27
Cash in Bank - Local Currency, Current Account	8,886,269.38	6,468,958.85
Cash in Bank - Local Currency, Time Deposits	13,151,017.98	8,063,373.42
	-	-
Receivables	3,886,119.26	3,607,272.97
Loans and Receivable Accounts	3,465,230.68	3,102,743.23
Accounts Receivable	4,602,340.99	4,192,909.70
Allowance for Impairment - Accounts Receivable	(1,137,110.31)	(1,090,166.47)
Other Receivables	420,888.58	504,529.74
Receivables - Disallowances/Charges	107,693.38	126,305.88
Due from Officers and Employees	1,000.00	314.85
Due from National Government Agencies	4,000.00	-
Other Receivables	308,195.20	377,909.01
Allowance for Impairment - Other Receivables	-	-
Inventories	896,712.11	1,861,856.73
Inventory Held for Consumption	896,712.11	1,861,856.73
Office Supplies Inventory	233,646.10	198,566.48
Accountable Forms, Plates and Stickers Inventory	182,005.12	270,785.75
Non-Accountable Forms Inventory	25,762.29	16,623.39
Chemical and Filtering Supplies Inventory	97,226.11	171,179.02
Other Supplies and Materials Inventory	358,072.49	1,204,702.09
Other Current Assets	3,414,303.11	2,865,381.61
Advances	79,908.73	58,497.24
Advances for Payroll	69,908.73	58,497.24
Advances to Officers and Employees	10,000.00	-
Prepayments	812,224.00	799,157.09
Prepaid Rent	-	-
Withholding Tax at Source	120,276.80	107,209.89
Other Prepayments	691,947.20	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,519,170.38	2,004,727.28
Deferred Charges/Losses	2,519,170.38	2,004,727.28
Total Current Assets	30,304,018.14	23,125,769.38

Non-Current Assets**Property, Plant and Equipment****Land**

Land

Accumulated Impairment Losses - Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

Net Value of Plant - Utility Plant in Service (UPIS)

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Accumulated Depreciation - Water Plant, Structure and

Net Value - Water Plant, Structure and Improvement

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

5,206,697.77

Information and Communication Technology Equipment

Accumulated Depreciation - Information and Communication

Net Value - Information and Communication Technology

Communication Equipment

Accumulated Depreciation - Communication Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment

Accumulated Depreciation - Technical and Scientific Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment

Accumulated Depreciation - Other Machinery and Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

	106,193,202.01	105,388,464.26
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	-	-
	6,354,146.50	6,354,146.50
	45,310,952.78	46,932,454.01
	82,047,429.24	81,332,811.00
	(36,736,476.46)	(34,400,356.99)
	45,310,952.78	46,932,454.01
	12,262,642.70	2,512,596.41
	3,098,246.77	2,728,656.77
	(1,586,223.31)	(1,543,473.20)
	1,512,023.46	1,185,183.57
	12,823,962.75	3,297,411.25
	(2,073,343.51)	(1,969,998.41)
	10,750,619.24	1,327,412.84
	24,210,777.59	23,048,770.57
	1,551,921.77	1,486,276.77
	(1,156,143.41)	(1,074,190.24)
	395,778.36	412,086.53
	3,184,536.00	2,900,058.00
	(2,241,391.39)	(1,991,997.18)
	943,144.61	908,060.82
	415,770.00	415,770.00
	(350,043.00)	(331,263.60)
	65,727.00	84,506.40
	54,470.00	54,470.00
	(14,706.96)	(9,804.60)
	39,763.04	44,665.40
	677,286.84	677,286.84
	(380,747.77)	(265,316.17)
	296,539.07	411,970.67
	39,583,516.64	36,054,816.64
	(17,113,691.13)	(14,867,335.89)
	22,469,825.51	21,187,480.75
	573,354.50	533,384.05
	2,713,855.20	2,600,765.20
	(2,140,500.70)	(2,067,381.15)
	573,354.50	533,384.05

Furnitures, Fixtures and Books	69,304.13	85,088.91
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(71,269.78)	(55,485.00)
Net Value - Furniture and Fixtures	69,304.13	85,088.91
Construction in Progress	17,322,023.81	25,922,023.81
Construction in Progress - Infrastructure Assets	17,322,023.81	25,922,023.81
Other Assets	90,000.00	
Other Exploration and Evaluation Assets	90,000.00	-
Intangible Assets	199,440.00	199,440.00
Intangible Assets	199,440.00	199,440.00
Computer Software	199,440.00	199,440.00
Net Value - Computer Software	199,440.00	199,440.00
Total Non-Current Assets	106,392,642.01	105,587,904.26
Total Assets	136,696,660.15	128,713,673.64

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	5,945,820.35	5,915,942.77
Due to Officers and Employees	5,945,570.35	5,915,342.77
	250.00	600.00

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,066,190.96	645,809.10
Due to GSIS	812,580.29	485,044.26
Due to Pag-IBIG	(2,512.31)	(3,368.97)
Due to Philhealth	58,466.92	-
Due to NGAs	49,177.61	18,242.25
Due to NGAs	-	-
Due to GOCCs (SSS)	143,691.56	145,891.56
Due to LGUs	-	-
Due to BSP / Other Banks / Others	4,786.89	-

Other Payables

Other Payables	87,582.91	96,655.67
	87,582.91	96,655.67

Total Current Liabilities

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic	17,108,566.63	19,340,118.79
	17,108,566.63	19,340,118.79

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits	15,794,148.69	15,737,129.65
Other Unearned Revenue	15,720,273.39	15,737,129.65
	73,875.30	

Total Non-Current Liabilities

Total Liabilities

	32,902,715.32	35,077,248.44
	40,002,309.54	41,735,655.98

EQUITY

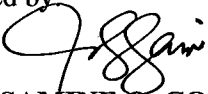
Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve

Total Equity


Total Equity & Equity

96,694,350.61	86,978,017.66
96,694,350.61	86,978,017.66
96,694,350.61	86,978,017.66
136,696,660.15	128,713,673.64


Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

Approved by:


VICTORIANO C. NAVARRETE
Chairman of the Board



CATBALOGAN WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS



For the Year Ended December 31, 2018
(With comparative figures for CY 2017)
(Amounts in Philippine Peso)

	Notes	2018	2017
Income			
Service and Business Income	15	65,264,619.13	58,804,815.80
Shares, Grants and Donations		653,280.00	870000
Total Income		65,917,899.13	59,674,815.80
Expenses			
Personnel Services	16	22,022,274.26	19,884,283.23
Maintenance and Other Operating Expenses	17	28,759,493.16	23,578,863.88
Financial Expenses	19	931,422.01	1,042,349.30
Non-Cash Expenses	18	5,334,878.83	4,936,896.77
Total Expense		57,048,068.26	49,442,393.18
Profit/(Loss) Before Tax		8,869,830.87	10,232,422.62
Income Tax Expense/(Benefit)			0.00
Profit/(Loss) After Tax		8,869,830.87	10,232,422.62
Net Assitance/Subsidy/(Financial Assistance/Subsidy/Contribution)			0.00
Net Income/(Loss)		8,869,830.87	10,232,422.62
Other Comprehensive Income/(Loss) for the Period			0.00
Comprehensive Income/(Loss)		8,869,830.87	10,232,422.62

See accompanying Notes to Financial Statements.

Prepared by:

JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY
General Manager

Approved by:

VICTORIANO C. NAVARRETE
Chairman of the Board



**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS**



**For the Year Ended December 31, 2018
(With comparative figures for CY 2017)
(Amounts in Philippine Peso)**

	2018	2017
Income		
Service and Business Income		
Rent/Lease Income		2,500.00
Waterworks System Fees	63,124,906.13	56,832,984.84
Sales Revenue	31,269.13	11,230.51
Sales Discounts	-	(61,685.95)
Interest Income	116,332.01	88,205.86
Fines and Penalties - Business Income	2,026,443.06	1,926,360.54
Miscellaneous Income	50,000.00	5,220.00
Total Service and Business Income	65,348,950.33	58,804,815.80
Grants and Donations		
Income from Grants and Donations in Cash	653,280.00	870,000.00
Total Grants and Donations	653,280.00	870,000.00
Total Shares, Grants and Donations		
Total Income	66,002,230.33	59,674,815.80
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	11,795,645.80	11,132,781.44
Salaries and Wages - Casual/Contractual	1,622,927.05	798,253.27
Total Salaries and Wages	13,418,572.85	11,931,034.71
Other Compensation		
Personal Economic Relief Allowance (PERA)	1,214,681.80	1,103,214.45
Representation Allowance (RA)	281,989.71	282,000.00
Transportation Allowance (TA)	282,000.00	282,000.00
Clothing/Uniform Allowance	270,000.00	230,000.00
Productivity Incentive Allowance	302,500.00	250,000.00
Honoraria	21,000.00	52,000.00
Overtime and Night Pay	-	-
Year End Bonus	2,114,495.00	1,990,229.00
Cash Gift	254,500.00	251,000.00
Other Bonuses and Allowances	1,614,908.40	1,200,371.05
Total Other Compensation	6,356,074.91	5,640,814.50
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,606,198.65	1,410,845.95
Pag-IBIG Contributions	60,500.00	55,200.00
PhilHealth Contributions	164,988.16	127,212.50
Employees Compensation Insurance Premiums	61,100.00	55,200.00
Total Personnel Benefit Contributions	1,892,786.81	1,648,458.45
Other Personnel Benefits		
Terminal Leave Benefits	319,839.69	308,853.07
Other Personnel Benefits	35,000.00	355,122.50
Total Other Personnel Benefits	354,839.69	663,975.57
Total Personnel Services	22,022,274.26	19,884,283.23

Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	997,359.91	1,191,478.44
Training and Scholarship Expenses		
Training Expenses	403,895.00	410,384.65
Supplies and Materials Expenses		
Office Supplies Expenses	659,531.40	667,132.36
Accountable Forms Expenses	88,780.63	17,584.00
Non-Accountable Forms Expenses	27,943.42	4,900.90
Drugs and Medicines Expenses	1,038.00	165.00
Medical, Dental and Laboratory Supplies Expenses	-	357.00
Fuel, Oil and Lubricants Expenses	383,856.62	325,291.19
Chemical and Filtering Supplies Expenses	556,053.66	718,342.31
Other Supplies and Materials Expenses	114,240.47	44,296.28
Total Supplies and Materials Expenses	1,831,444.20	1,778,069.04
Utilities Expenses		
Water Expenses	28,944.78	17,125.90
Electricity Expenses	466,209.43	398,840.62
Total Utilities Expenses	495,154.21	415,966.52
Communication Expenses		
Postage and Courier Services	28,015.69	21,837.51
Telephone Expenses	260,179.55	251,966.03
Internet Subscription Expenses	6,720.00	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	3,900.00	3,530.00
Total Communication Expenses	298,815.24	284,053.54
Survey, Research, Exploration and Development		
Survey Expenses	-	180.00
Research, Exploration and Development Expenses	50,896.10	2,076.00
Total Survey, Research, Exploration and	50,896.10	2,256.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	11,146,742.70	8,195,658.13
Confidential, Intelligence and Extraordinary		
Extraordinary and Miscellaneous Expenses	98,400.00	98,400.00
Professional Services		
Legal Services	78,089.80	64,191.47
	3,000.00	
Auditing Services	-	40,653.48
Total Professional Services	81,089.80	104,844.95
General Services		
Security Services	323,999.65	324,000.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	18,750.00	
Repairs and Maintenance - Infrastructure Assets	3,615,767.74	1,617,975.80
Repairs and Maintenance - Buildings and Other	140,600.42	126,054.25
Repairs and Maintenance - Machinery and Equipment	1,034,829.16	999,703.45
Repairs and Maintenance - Transportation Equipment	274,155.04	211,908.18
Repairs and Maintenance - Furniture and Fixtures	-	11,160.25
Repairs and Maintenance - Other Property, Plant and	-	-
Total Repairs and Maintenance	5,084,102.36	2,966,801.93
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	439,026.30	1,214,026.40
Insurance Expenses	826,779.77	708,298.61
Total Taxes, Insurance Premiums and Other Fees	1,265,806.07	1,922,325.01

Labor and Wages		
Labor and Wages	5,074,990.39	4,988,975.13
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	19,700.00	35,640.00
Printing and Publication Expenses	12,859.00	24,824.52
Rent/Lease Expenses	-	-
Donations	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	853,263.27	145,691.95
Total Other Maintenance and Other Operating Expenses	1,596,007.44	895,650.54
Total Maintenance and Other Operating Expenses	28,748,703.07	23,578,863.88
Financial Expenses		
Interest Expenses	928,522.01	1,041,649.30
Bank Charges	2,900.00	700.00
Total Financial Expenses	931,422.01	1,042,349.30
Direct Cost		
Cost of Sales	10,790.09	-
Non-Cash Expenses		
Depreciation - Land Improvements		
Depreciation - Infrastructure Assets	2,336,119.47	2,324,278.77
Depreciation - Buildings and Other Structures	146,095.21	138,217.70
Depreciation - Transportation Equipment	73,119.55	95,150.45
Depreciation - Furniture, Fixtures and Books	6,263.00	-
Depreciation - Other Property, Plant and Equipment	-	(0.00)
Amortization - Intangible Assets	-	-
Impairment Loss - Loans & Receivables	46,943.84	101,388.32
Total Non-Cash Expenses	5,334,878.83	4,936,896.77
Discounts and Rebates		
Other Discounts	84,331.20	
Total Expenses	57,132,399.46	49,442,393.18
Profit/(Loss) Before Tax	8,869,830.87	10,232,422.62
Income Tax Expense/(Benefit)		-
Profit/(Loss) After Tax	8,869,830.87	10,232,422.62
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		-
Net Income/(Loss)	8,869,830.87	10,232,422.62
Other Comprehensive Income/(Loss) for the Period		-
Comprehensive Income/(Loss) for the Period	8,869,830.87	10,232,422.62

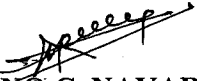
Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

Approved by:


VICTORIANO C. NAVARRETE
Chairman of the Board



CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)

For the Year Ended December 31, 2018



	NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JANUARY 1, 2016		70,870,928.13	70,870,928.13
CHANGES IN EQUITY FOR 2016			
Add/(Deduct):			
Comprehensive Income for the Year		10,232,422.62	10,232,422.62
Other Adjustments		5,874,666.91	5,874,666.91
BALANCE AT DECEMBER 31, 2017		86,978,017.66	86,978,017.66
CHANGES IN EQUITY FOR 2018			
Add/(Deduct):			
Comprehensive Income for the Year		8,869,830.87	
Other Adjustments		846,502.08	
BALANCE AT DECEMBER 31, 2017		96,694,350.61	96,694,350.61

Prepared by:

JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY
General Manager

Approved by:

VICTORIANO C. NAVARRETE
Chairman of the Board



**CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)**

For the Month ended December 31, 2018



Cash Flows from Operating Activities

Cash Inflows:

Collection of Income/Revenue
 Collection of service and business income
 Receipts of shares, grants and donations

Other Receipts
 Receipts of unused petty cash fund
 Receipt of refund of cash advances
 Other miscellaneous receipts

Total Cash Inflows

Cash Outflows:

Payment of Expenses
 Payment of personnel services
 Payment of maintenance and other operating expenses
 Payment of financial expenses

Purchase of Inventories
 Purchase of inventories held for consumption

Grant of Cash Advances
 Advances for payroll
 Advances to officers and employees

Payment of Account Payable

Remittance of Personnel Benefit Contributions and
 Mandatory Deductions
 Remittance of taxes withheld
 Remittance of GSIS/Pag IBIG/Philhealth

Total Cash Outflows

Net Cash Provided (used) by Operating Activities

Cash Flows from Investing Activities

Cash Inflows:

 Receipt of Interest Earned

Total Cash Inflows

	2018	2017
	66,564,133.35	59,229,602.54
	65,910,853.35	58,359,602.54
	653,280.00	870,000.00
	167,219.32	247,850.05
	8,177.85	8,142.50
	119,881.28	103,317.78
	39,160.19	136,389.77
	66,731,352.67	59,477,452.59
	32,359,654.77	28,184,746.28
	13,830,850.01	7,548,320.33
	18,893,603.60	20,636,425.95
	2,900.00	-
	1,732,933.92	1,273,895.13
	1,732,933.92	
	9,531,721.83	8,484,395.19
	8,743,857.82	7,521,102.44
	787,864.01	963,292.75
	4,294,281.49	531,472.71
	4,056,044.72	4,382,714.38
	699,778.39	1,460,893.82
	3,356,266.33	2,921,820.56
	51,974,636.73	42,857,223.69
	14,756,715.94	16,620,228.90
	97,065.60	64,364.67
	97,065.60	64,364.67

Cash Outflows:

Purchase/Construction of Property, Plant and Equipment
 Construction of Infrastructure assets
 Construction of building and other structures
 Purchase of machinery and equipment
 Purchase of transportation equipment
 Other Exploration & Evaluation Assets
Total Cash Outflows

Net Cash Provided (used) by Investing Activities

Cash Flows from Financing Activities

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Payment of Long - Term Liabilities
 Payment of domestic loans
Total Cash Outflows

Net Cash Provided (Used) by Financing Activities

Increase/(Decrease) in Cash and Cash Equivalents

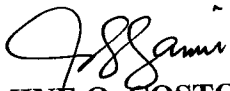
Cash and Cash Equivalents, Beginning

Less/Add: Amount transferred to/from Sinking Fund

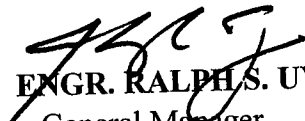
Cash and Cash Equivalents, Ending

2018	2017
1,465,883.24	4,998,413.20
496,796.50	70,175.00
2,259,026.82	1,960,947.68
57,090.00	-
90,000.00	7,029,535.88
4,368,796.56	
	(6,965,171.21)
(4,271,730.96)	
	-
	3,283,617.95
	3,283,617.95
3,169,359.39	3,283,617.95
3,169,359.39	(3,283,617.95)
(3,169,359.39)	
	6,371,439.74
7,315,625.59	8,419,818.33
14,791,258.07	-
	14,791,258.07
22,106,883.66	23,211,076.40

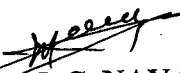
Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
 General Manager

Approved by:


VICTORIANO C. NAVARRETE
 Chairman of the Board



**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Year Ended December 31, 2018**



Management System
ISO 9001:2015
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12 31 0004166

	NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JANUARY 1, 2016		70,870,928.13	70,870,928.13
CHANGES IN EQUITY FOR 2016			
Add/(Deduct):			
Comprehensive Income for the Year		10,232,422.62	10,232,422.62
Other Adjustments		5,874,666.91	5,874,666.91
BALANCE AT DECEMBER 31, 2017		86,978,017.66	86,978,017.66
CHANGES IN EQUITY FOR 2018			
Add/(Deduct):			
Comprehensive Income for the Year		8,867,502.46	
Other Adjustments		846,502.08	
BALANCE AT DECEMBER 31, 2017		96,692,022.20	96,692,022.20

Prepared by:

J. Q. Costo
JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:

R. S. Uy
ENGR. RALPH S. UY
General Manager

Approved by:

V. C. Navarrete
VICTORIANO C. NAVARRETE
Chairman of the Board