

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of January 2019

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	6,176,995.01	6,176,995.01
Sales Revenue	615.00	615.00
Interest Income	10,959.18	10,959.18
Fines and Penalties - Business Income	183,756.82	183,756.82
Total Service and Business Income	6,372,326.01	6,372,326.01
Total Income	6,372,326.01	6,372,326.01
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,059,289.00	1,059,289.00
Salaries and Wages - Casual/Contractual	216,296.96	216,296.96
Total Salaries and Wages	1,275,585.96	1,275,585.96
Other Compensation		
Personal Economic Relief Allowance (PERA)	116,000.00	116,000.00
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	2,702.88	2,702.88
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses and Allowances	32,000.00	32,000.00
Total Other Compensation	197,702.88	197,702.88
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	154,595.63	154,595.63
Pag-IBIG Contributions	11,600.00	11,600.00
PhilHealth Contributions	-	-
Employees Compensation Insurance Premiums	5,800.00	5,800.00
Total Personnel Benefit Contributions	171,995.63	171,995.63

Other Personnel Benefits

Pension Benefits

Retirement Gratuity

Terminal Leave Benefits

Other Personnel Benefits

Total Other Personnel Benefits**Total Personnel Services**

-	-
-	-
294,314.63	294,314.63
5,000.00	5,000.00
299,314.63	299,314.63
1,944,599.10	1,944,599.10

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

Training and Scholarship Expenses

Training Expenses

Supplies and Materials Expenses

Office Supplies Expenses

Accountable Forms Expenses

Non-Accountable Forms Expenses

Fuel, Oil and Lubricants Expenses

Chemical and Filtering Supplies Expenses

Other Supplies and Materials Expenses

Total Supplies and Materials Expenses**Utilities Expenses**

Water Expenses

Electricity Expenses

Total Utilities Expenses**Communication Expenses**

Postage and Courier Services

Telephone Expenses

Total Communication Expenses**Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

82,759.98	82,759.98
36,000.00	36,000.00
69,468.02	69,468.02
7,964.42	7,964.42
845.79	845.79
13,343.90	13,343.90
34,668.82	34,668.82
1,641.50	1,641.50
127,932.45	127,932.45
3,817.86	3,817.86
31,792.77	31,792.77
35,610.63	35,610.63
869.50	869.50
22,110.44	22,110.44
22,979.94	22,979.94
995,634.79	995,634.79

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

Professional Services

Legal Services

Total Professional Services**General Services**

Security Services

Repairs and Maintenance

Repairs and Maintenance - Land Improvements

Repairs and Maintenance - Infrastructure Assets

Repairs and Maintenance - Machinery and Equipment

Repairs and Maintenance - Transportation Equipment

Total Repairs and Maintenance**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

Directors and Committee Members' Fees

Other Maintenance and Operating Expenses

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

8,200.00	8,200.00
100.00	100.00
100.00	100.00
27,000.00	27,000.00
18,750.00	18,750.00
54,384.95	54,384.95
27,761.31	27,761.31
23,590.00	23,590.00
124,486.26	124,486.26
22,727.68	22,727.68
14,465.92	14,465.92
37,193.60	37,193.60
367,657.11	367,657.11
2,376.00	2,376.00
162.00	162.00
18,812.31	18,812.31
36,750.00	36,750.00
51.60	51.60
58,151.91	58,151.91
1,923,706.67	1,923,706.67

Financial Expenses

Interest Expenses

Total Financial Expenses**Non-Cash Expenses**

Depreciation - Land Improvements

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

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**

73,661.88	73,661.88
73,661.88	73,661.88
-	-
222,706.88	222,706.88
12,174.61	12,174.61
255,858.42	255,858.42
4,955.34	4,955.34
495,695.25	495,695.25
8,757.79	8,757.79
4,446,420.69	4,446,420.69
1,925,905.32	1,925,905.32
-	
1,925,905.32	1,925,905.32
-	
1,925,905.32	1,925,905.32
-	
1,925,905.32	1,925,905.32

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, 2019

	This Month	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	6,963,530.47	6,963,530.47
Other Receipts		
Receipt of refund of cash advances	4,968.98	4,968.98
Other miscellaneous receipts	1,780.53	1,780.53
Total Cash Inflows	6,970,279.98	6,970,279.98
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,275,585.96	1,275,585.96
Payment of maintenance and other operating expenses	848,817.26	848,817.26
Purchase of Inventories		
Purchase of inventories held for consumption	107,692.99	107,692.99
Grant of Cash Advances		
Advances for payroll	642,467.33	642,467.33
Advances to officers and employees	116,810.00	116,810.00
Payment of Account Payable	3,936,124.10	3,936,124.10
Remittance of Personnel Benefit		
Contributions and Mandatory Deductions		
Remittance of taxes withheld	55,682.47	55,682.47
Remittance of GSIS/Pag IBIG/Philhealth	320,162.39	320,162.39
Total Cash Outflows	7,303,342.50	7,303,342.50
Net Cash Provided (used) by Operating Activities	(333,062.52)	(333,062.52)

8,767.34	8,767.34
8,767.34	8,767.34
59,045.00	59,045.00
171,300.00	171,300.00
230,345.00	230,345.00
(221,577.66)	(221,577.66)
260,361.18	260,361.18
260,361.18	260,361.18
(260,361.18)	(260,361.18)
(815,001.36)	(815,001.36)
22,106,883.66	22,106,883.66
und	
21,291,882.30	21,291,882.30

ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at January 31, 2019

	2019	2018
ASSETS		
Current Assets		
Cash and Cash Equivalents	21,291,882.30	22,106,883.66
Cash On Hand	81,261.36	69,596.30
Cash - Collecting Officer	61,261.36	69,596.30
Petty Cash	20,000.00	
Cash in Bank - Currency	21,210,620.94	22,037,287.36
Cash in Bank - Local Currency, Current Account	7,092,570.41	8,886,269.38
Cash in Bank - Local Currency, Savings Account	958,265.21	
Cash in Bank - Local Currency, Time Deposits	13,159,785.32	13,151,017.98
Receivables	3,345,376.62	3,886,119.26
Loans and Receivable Accounts	2,920,133.24	3,465,230.68
Accounts Receivable	4,057,243.55	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>	(1,137,110.31)	(1,137,110.31)
Other Receivables	425,243.38	420,888.58
Receivables - Disallowances/Charges	105,093.38	107,693.38
Due from Officers and Employees	1,000.00	1,000.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	315,150.00	308,195.20
Inventories	804,255.42	896,712.11
Inventory Held for Consumption	804,255.42	896,712.11
Office Supplies Inventory	246,800.48	233,646.10

Accountable Forms, Plates and Stickers Inventory	174,040.70	182,005.12
Non-Accountable Forms Inventory	24,916.50	25,762.29
Chemical and Filtering Supplies Inventory	62,857.29	97,226.11
Other Supplies and Materials Inventory	295,640.45	358,072.49
Other Current Assets	3,380,795.18	3,414,303.11
Advances	50,500.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	50,500.00	10,000.00
Prepayments	800,084.80	812,224.00
Prepaid Rent	-	-
Withholding Tax at Source	108,137.60	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	28,822,309.52	30,304,018.14

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)

105,927,851.76	106,193,202.01
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
45,147,290.90	45,310,952.78
82,106,474.24	82,047,429.24
(36,959,183.34)	(36,736,476.46)

Net Value of Plant - Utility Plant in Service (UPIS)	45,147,290.90	45,310,952.78
Buildings and Other Structures	12,250,468.09	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,589,785.81)	(1,586,223.31)
Net Value - Buildings	1,508,460.96	1,512,023.46
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,081,955.62)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,742,007.13	10,750,619.24
Machinery and Equipment	24,131,256.95	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,167,043.30)	(1,156,143.41)
Net Value - Office Equipment	384,878.47	395,778.36
Technology Equipment	3,184,536.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,262,604.84)	(2,241,391.39)
Communication Technology Equipment	921,931.16	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(345,603.60)	(350,043.00)
Net Value - Communication Equipment	70,166.40	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(15,115.49)	(14,706.96)
Net Value - Sports Equipment	39,354.51	39,763.04

Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(390,367.07)	(380,747.77)
Net Value - Technical and Scientific Equipment	286,919.77	296,539.07
Other Machinery and Equipment	39,754,816.64	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(17,326,810.00)	(17,113,691.13)
Net Value - Other Machinery and Equipment	22,428,006.64	22,469,825.51
Transportation Equipment	568,399.16	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,145,456.04)	(2,140,500.70)
Net Value - Motor Vehicles	568,399.16	573,354.50
Furnitures, Fixtures and Books	64,266.35	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(76,307.56)	(71,269.78)
Net Value - Furniture and Fixtures	64,266.35	69,304.13
Construction in Progress	17,322,023.81	17,322,023.81
Infrastructure Assets	17,322,023.81	17,322,023.81
Other Assets	90,000.00	90,000.00
Assets	90,000.00	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	106,127,291.76	106,392,642.01
Total Assets	134,949,601.28	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable

Due to Officers and Employees

2019	2018
2,613,192.58	5,945,820.35
2,612,942.58	5,945,570.35
250.00	250.00

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

957,772.65	1,066,190.96
715,002.69	812,580.29
(2,567.03)	(2,512.31)
59,266.92	58,466.92
37,591.62	49,177.61
143,691.56	143,691.56
4,786.89	4,786.89

Other Payables

Other Payables

59,435.68	87,582.91
59,435.68	87,582.91

Total Current Liabilities

3,630,400.91	7,099,594.22
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

16,922,603.95	17,108,566.63
16,922,603.95	17,108,566.63

Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits

Other Unearned Revenue

15,776,340.49	15,794,148.69
15,716,159.35	15,720,273.39
60,181.14	73,875.30

Total Non-Current Liabilities

32,698,944.44	32,902,715.32
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Total Liabilities

36,329,345.35	40,002,309.54
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EQUITY

Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/(Deficit)

Total Equity

Total Liabilities & Equity

	2018
98,620,255.93	96,694,350.61
98,620,255.93	96,694,350.61
98,620,255.93	96,694,350.61
134,949,601.28	136,696,660.15

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 January 31, 2019

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT DECEMBER 31, 2018	96,694,350.61	96,694,350.61
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	1,925,905.32	1,925,905.32
Other Adjustments		
BALANCE AT JANUARY 31, 2019	98,620,255.93	98,620,255.93

Prepared by:


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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 February 2019

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income		
Waterworks System Fees	5,620,791.18	11,797,786.19
Sales Revenue	369.00	984.00
Interest Income	11,332.04	22,291.22
Fines and Penalties - Business Income	177,079.44	360,836.26
Total Service and Business Income	5,809,571.66	12,181,897.67
Total Income	5,809,571.66	12,181,897.67
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,059,184.21	2,118,473.21
Salaries and Wages - Casual/Contractual	212,150.46	428,447.42
Total Salaries and Wages	1,271,334.67	2,546,920.63
Other Compensation		
Personal Economic Relief Allowance (PERA)	116,000.00	232,000.00
Representation Allowance (RA)	23,500.00	47,000.00
Transportation Allowance (TA)	23,500.00	47,000.00
Overtime and Night Pay	4,504.80	7,207.68
Other Bonuses and Allowances	32,000.00	64,000.00
Total Other Compensation	199,504.80	397,207.68
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	156,862.34	311,457.97
Pag-IBIG Contributions	5,800.00	17,400.00
PhilHealth Contributions	15,550.91	15,550.91
Employees Compensation Insurance Premiums	5,800.00	11,600.00
Total Personnel Benefit Contributions	184,013.25	356,008.88
Other Personnel Benefits		
Terminal Leave Benefits	-	294,314.63
Other Personnel Benefits	-	5,000.00
Total Other Personnel Benefits	-	299,314.63
Total Personnel Services	1,654,852.72	3,599,451.82

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

116,731.03 199,491.01

Training and Scholarship Expenses

Training Expenses

4,000.00 40,000.00

Supplies and Materials Expenses

Office Supplies Expenses

48,241.75 117,709.77

Accountable Forms Expenses

4,493.88 12,458.30

Non-Accountable Forms Expenses

3,001.49 3,847.28

Fuel, Oil and Lubricants Expenses

15,339.47 28,683.37

Chemical and Filtering Supplies Expenses

41,672.18 76,341.00

Other Supplies and Materials Expenses

1,530.00 3,171.50

Total Supplies and Materials Expenses**114,278.77 242,211.22****Utilities Expenses**

Water Expenses

3,685.46 7,503.32

Electricity Expenses

- 31,792.77

Total Utilities Expenses**3,685.46 39,296.09****Communication Expenses**

Postage and Courier Services

929.00 1,798.50

Telephone Expenses

17,667.70 39,778.14

Total Communication Expenses**18,596.70 41,576.64****Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses

4,553.00 4,553.00

Total Survey, Research, Exploration and Development Expenses**4,553.00 4,553.00****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

100,960.00 1,096,594.79

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

8,200.00 16,400.00

Professional Services		
Legal Services	-	100.00
Total Professional Services	-	100.00
General Services		
Security Services	27,000.00	54,000.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	57,359.38	111,744.33
Repairs and Maintenance - Machinery and Equipment	64,028.99	91,790.30
Repairs and Maintenance - Transportation Equipment	20,442.00	44,032.00
Total Repairs and Maintenance	141,830.37	266,316.63
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,995.02	25,722.70
Insurance Expenses	7,500.00	21,965.92
Total Taxes, Insurance Premiums and Other Fees	10,495.02	47,688.62
Labor and Wages		
Labor and Wages	384,639.22	752,296.33
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	3,876.00
Printing and Publication Expenses	3,506.00	3,668.00
Representation Expenses	10,378.48	29,190.79
Directors and Committee Members' Fees	36,750.00	73,500.00
Other Maintenance and Operating Expenses	-	51.60
Total Other Maintenance and Other Operating Expenses	52,134.48	110,286.39
Total Maintenance and Other Operating Expenses	987,104.05	2,910,810.72
Financial Expenses		
Interest Expenses	72,861.21	146,523.09
Total Financial Expenses	72,861.21	146,523.09

Non-Cash Expenses

Depreciation - Infrastructure Assets
Depreciation - Buildings and Other Structures
Depreciation - Machinery and Equipment
Depreciation - Transportation Equipment
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**

222,706.88	445,413.76
12,174.61	24,349.22
255,858.42	511,716.84
4,955.34	9,910.68
495,695.25	991,390.50
8,210.71	16,968.50
3,218,723.94	7,665,144.63
2,590,847.72	4,516,753.04
-	
2,590,847.72	4,516,753.04
-	
2,590,847.72	4,516,753.04
-	
2,590,847.72	4,516,753.04

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, 2019

	February	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,848,782.76	12,810,303.23
Other Receipts		
Receipt of refund of cash advances	80.00	5,048.98
Other miscellaneous receipts	1,160.41	2,940.94
		-
Total Cash Inflows	5,850,023.17	12,818,303.15
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,271,334.67	2,541,950.53
Payment of maintenance and other	1,194,846.38	2,041,663.54
Purchase of Inventories		
Purchase of inventories held for	22,269.47	113,962.46
Grant of Cash Advances		
Advances for payroll	410,425.58	1,012,892.91
Advances to officers and employees	88,660.00	206,470.00
		-
Payment of Account Payable	274,851.00	4,211,915.10
Remittance of Personnel Benefit		
Contributions and Mandatory Deductions		
Remittance of taxes withheld	70,299.88	131,982.35
Remittance of GSIS/Pag IBIG/Philhealth	280,670.23	602,312.52
		-
Total Cash Outflows	3,613,357.21	10,911,692.71
Net Cash Provided (used) by Operating	2,236,665.96	1,906,610.44

General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at February 28, 2019

ASSETS	2019	2018
Current Assets		
Cash and Cash Equivalents	22,818,696.39	22,106,883.66
Cash On Hand	113,007.60	69,596.30
Cash - Collecting Officer	93,007.60	69,596.30
Petty Cash	20,000.00	
Cash in Bank - Currency	22,705,688.79	22,037,287.36
Cash in Bank - Local Currency, Current Account	8,771,194.90	8,886,269.38
Cash in Bank - Local Currency, Savings Account	765,642.94	
Cash in Bank - Local Currency, Time Deposits	13,168,850.95	13,151,017.98
Receivables	3,389,724.47	3,886,119.26
Loans and Receivable Accounts	2,985,256.44	3,465,230.68
Accounts Receivable	4,118,366.75	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>	(1,137,110.31)	(1,137,110.31)
Other Receivables	404,468.03	420,888.58
Receivables - Disallowances/Charges	102,893.38	107,693.38
Due from Officers and Employees	1,000.00	1,000.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	300,574.65	308,195.20
Inventories	677,249.34	896,712.11
Inventory Held for Consumption	677,249.34	896,712.11
Office Supplies Inventory	198,558.73	233,646.10

Accountable Forms, Plates and Stickers Inventory	169,546.82	182,005.12
Non-Accountable Forms Inventory	21,915.01	25,762.29
Chemical and Filtering Supplies Inventory	21,185.11	97,226.11
Other Supplies and Materials Inventory	266,043.67	358,072.49
Other Current Assets	3,422,698.10	3,414,303.11
Advances	83,310.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	83,310.00	10,000.00
Prepayments	809,177.72	812,224.00
Prepaid Rent	-	-
Withholding Tax at Source	117,230.52	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	30,308,368.30	30,304,018.14
Non-Current Assets		
Property, Plant and Equipment	105,891,521.51	106,193,202.01
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	44,958,439.02	45,310,952.78
Plant - Utility Plant in Service (UPIS)	82,140,329.24	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(37,181,890.22)	(36,736,476.46)

Net Value of Plant - Utility Plant in Service (UPIS)	44,958,439.02	45,310,952.78
Buildings and Other Structures	12,238,293.48	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,593,348.31)	(1,586,223.31)
Net Value - Buildings	1,504,898.46	1,512,023.46
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,090,567.73)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,733,395.02	10,750,619.24
Machinery and Equipment	24,305,946.31	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,177,943.19)	(1,156,143.41)
Net Value - Office Equipment	373,978.58	395,778.36
Technology Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,283,818.29)	(2,241,391.39)
Communication Technology Equipment	1,041,227.71	913,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(341,164.20)	(350,043.00)
Net Value - Communication Equipment	74,605.80	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(15,524.02)	(14,706.96)
Net Value - Sports Equipment	38,945.98	39,763.04

Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(399,986.37)	(380,747.77)
Net Value - Technical and Scientific Equipment	277,300.47	296,539.07
Other Machinery and Equipment	40,039,816.64	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(17,539,928.87)	(17,113,691.13)
Net Value - Other Machinery and Equipment	22,499,887.77	22,469,825.51
Transportation Equipment	563,443.82	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,150,411.38)	(2,140,500.70)
Net Value - Motor Vehicles	563,443.82	573,354.50
Furnitures, Fixtures and Books	59,228.57	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(81,345.34)	(71,269.78)
Net Value - Furniture and Fixtures	59,228.57	69,304.13
Construction in Progress	17,322,023.81	17,322,023.81
Infrastructure Assets	17,322,023.81	17,322,023.81
Other Assets	90,000.00	90,000.00
Assets	90,000.00	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	106,090,961.51	106,392,642.01
Total Assets	136,399,329.81	136,694,660.15

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

	1,656,138.93	5,945,820.35
	1,655,888.93	5,945,570.35
	250.00	250.00
	923,718.10	1,066,190.96
	679,803.19	812,580.29
	(2,567.03)	(2,512.31)
	54,066.92	58,466.92
	41,626.57	49,177.61
	146,001.56	145,691.56
	4,786.89	4,786.89
	90,721.42	87,582.91
	90,721.42	87,582.91
	2,670,578.45	7,090,504.22
	16,736,641.27	17,108,566.63
	16,736,641.27	17,108,566.63
	15,781,006.44	15,791,118.69
	15,705,375.30	15,720,273.39
	75,631.14	77,875.30
	32,517,647.71	32,901,715.32
	35,188,226.16	40,001,309.54

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Total Equity

Total Liabilities & Equity

101,211,103.65	96,694,350.61
101,211,103.65	96,694,350.61
101,211,103.65	96,694,350.61
136,399,329.81	136,670,600.15

Noted by:

Prepared by:



JESSAMINE Q. COSTO

Senior Corporate Accountant



ENGR. RALPH S. UY
General Manager

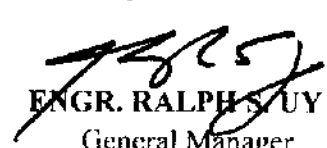
**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended February 28, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JANUARY 31, 2019	98,620,255.93	98,620,255.93
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	2,590,847.72	2,590,847.72
Other Adjustments		
BALANCE AT FEBRUARY 28, 2019	101,211,103.65	101,211,103.65

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, 2019

ASSETS	2019	2018
Current Assets		
Cash and Cash Equivalents	23,479,912.68	22,106,883.66
Cash On Hand	112,538.01	69,596.30
Cash - Collecting Officer	92,538.01	69,596.30
Petty Cash	20,000.00	
Cash in Bank - Currency	23,367,374.67	22,037,287.36
Cash in Bank - Local Currency, Current Account	9,971,289.45	8,886,269.38
Cash in Bank - Local Currency, Savings Account	218,455.04	
Cash in Bank - Local Currency, Time Deposits	13,177,630.18	13,151,017.98
Receivables	3,016,966.12	3,886,119.26
Loans and Receivable Accounts	2,569,273.93	3,465,230.68
Accounts Receivable	3,706,384.24	4,602,340.99
Allowance for Impairment - Accounts Receivable	(1,137,110.31)	(1,137,110.31)
Other Receivables	447,692.19	420,888.58
Receivables - Disallowances/Charges	99,693.38	107,693.38
Due from Officers and Employees	1,000.02	1,000.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	342,998.79	308,195.20
Inventories	960,779.05	896,712.11
Inventory Held for Consumption	960,779.05	896,712.11
Office Supplies Inventory	198,746.67	233,646.10
Accountable Forms, Plates and Stickers Inventory	164,012.25	182,005.12
Non-Accountable Forms Inventory	21,069.22	25,762.29
Chemical and Filtering Supplies Inventory	186,655.49	97,226.11
Other Supplies and Materials Inventory	390,295.42	358,072.49

	2019	2018
Other Current Assets	3,695,910.56	3,414,303.11
Advances	(3,315.48)	79,908.73
Advances for Payroll	(38,475.48)	69,908.73
Advances to Officers and Employees	35,160.00	10,000.00
Prepayments	1,169,015.66	812,224.00
Prepaid Insurance Premium	351,608.55	-
Withholding Tax at Source	125,459.91	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	31,153,568.41	30,304,018.14

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

Accumulated Depreciation - Water Plant, Structure and Improvement

Net Value - Water Plant, Structure and Improvement

102,206,623.19	106,193,202.01
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
58,868,552.88	45,310,952.78
100,236,568.05	82,047,429.24
(41,368,015.17)	(36,736,476.46)
58,868,552.88	45,310,952.78
12,226,118.87	12,262,642.70
3,098,246.77	3,098,246.77
(1,596,910.81)	(1,586,223.31)
1,501,335.96	1,512,023.46
12,823,962.75	12,823,962.75
(2,099,179.84)	(2,073,343.51)
10,724,782.91	10,750,619.24

	2019	2018
Machinery and Equipment	24,055,125.67	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,188,843.08)	(1,156,143.41)
Net Value - Office Equipment	363,078.69	395,778.36
Information and Communication Technology Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,305,031.74)	(2,241,391.39)
Net Value - Information and Communication Technology Equipment	1,020,014.26	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(336,724.80)	(350,043.00)
Net Value - Communication Equipment	79,045.20	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(15,932.55)	(14,706.96)
Net Value - Sports Equipment	38,537.45	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Scientific Equipment	(409,605.67)	(380,747.77)
Net Value - Technical and Scientific Equipment	267,681.17	296,539.07
Other Machinery and Equipment and Equipment	40,039,816.64	39,583,516.64
	(17,753,047.74)	(17,113,691.13)
Net Value - Other Machinery and Equipment	22,286,768.90	22,469,825.51
Transportation Equipment	558,488.48	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,155,366.72)	(2,140,500.70)
Net Value - Motor Vehicles	558,488.48	573,354.50

	2019	2018
Furnitures, Fixtures and Books	54,190.79	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(86,383.12)	(71,269.78)
Net Value - Furniture and Fixtures	54,190.79	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	102,267,956.52	106,392,642.01
Total Assets	133,421,524.93	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables	1,179,780.59	5,945,820.35
Accounts Payable	181,536.82	5,945,570.35
Due to Officers and Employees	998,243.77	250.00
Inter-Agency Payables		
Inter-Agency Payables	1,452,612.52	1,066,190.96
Due to BIR	776,548.98	812,580.29
Due to GSIS	416,901.45	(2,512.31)
Due to Pag-IBIG	72,432.07	58,466.92
Due to Philhealth	35,926.57	49,177.61
Due to GOCCs (SSS)	146,016.56	143,691.56

	2019	2018
Due to BSP / Other Banks / Others	4,786.89	4,786.89
Other Payables	121,695.20	87,582.91
Other Payables	121,695.20	87,582.91
Total Current Liabilities	2,754,088.31	7,099,594.22
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	23,794,144.99	17,108,566.63
Loans Payable - Domestic	23,794,144.99	17,108,566.63
Deferred Credits/Unearned Income		
Deferred Credits	1,277,808.62	15,794,148.69
Customer Deposit Payable	597,066.61	-
Other Deferred Credits	614,223.37	15,720,273.39
Other Unearned Revenue	66,518.64	73,875.30
Total Non-Current Liabilities	25,071,953.61	32,902,715.32
Total Liabilities	27,826,041.92	40,002,309.54
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	105,595,483.01	96,694,350.61
Retained Earnings/Capital Reserve	105,595,483.01	96,694,350.61
Total Equity	105,595,483.01	96,694,350.61
Total Liabilities & Equity	133,421,524.93	136,696,660.15

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 2019

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income		
Waterworks System Fees	5,087,318.91	16,885,105.10
Sales Revenue	450.00	1,434.00
Interest Income	13,215.61	35,506.83
Fines and Penalties - Business Income	151,303.84	512,140.10
Total Service and Business Income	5,252,288.36	17,434,186.03
Total Income	5,252,288.36	17,434,186.03
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,059,289.00	3,177,762.21
Salaries and Wages - Casual/Contractual	223,343.02	651,790.44
Total Salaries and Wages	1,282,632.02	3,829,552.65
Other Compensation		
Personal Economic Relief Allowance (PERA)	116,000.00	348,000.00
Representation Allowance (RA)	23,500.00	70,500.00
Transportation Allowance (TA)	23,500.00	70,500.00
Overtime and Night Pay	5,951.52	13,159.20
Other Bonuses and Allowances	32,000.00	96,000.00
Total Other Compensation	200,951.52	598,159.20
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	155,234.76	466,692.73
Pag-IBIG Contributions	5,800.00	23,200.00
PhilHealth Contributions	15,550.91	31,101.82
Employees Compensation Insurance Premiums	5,800.00	17,400.00
Total Personnel Benefit Contributions	182,385.67	538,394.55
Other Personnel Benefits		
Terminal Leave Benefits	-	294,314.63
Other Personnel Benefits	-	5,000.00
Total Other Personnel Benefits	-	299,314.63
Total Personnel Services	1,665,969.21	5,265,421.03

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

116,611.25 316,102.26

Training and Scholarship Expenses

Training Expenses

2,000.00 42,000.00

Supplies and Materials Expenses

Office Supplies Expenses

64,071.28 181,781.05

Accountable Forms Expenses

5,534.57 17,992.87

Non-Accountable Forms Expenses

3,785.79 7,633.07

Drugs and Medicines Expenses

978.75 978.75

Fuel, Oil and Lubricants Expenses

43,393.05 72,076.42

Chemical and Filtering Supplies Expenses

34,029.62 110,370.62

Other Supplies and Materials Expenses

6,167.02 9,338.52

Total Supplies and Materials Expenses

157,960.08 400,171.30

Utilities Expenses

Water Expenses

3,453.77 10,957.09

Electricity Expenses

31,132.00 62,924.77

Total Utilities Expenses

34,585.77 73,881.86

Communication Expenses

Postage and Courier Services

17,076.63 18,875.13

Telephone Expenses

20,422.21 60,200.35

Internet Subscription Expenses

6,720.00 6,720.00

Cable, Satellite, Telegraph and Radio Expenses

- -

Total Communication Expenses

44,218.84 85,795.48

Survey, Research, Exploration and Development Expenses

Research, Exploration and Development Expenses

- 4,553.00

Total Survey, Research, Exploration and Development Expenses

- 4,553.00

Generation, Transmission and Distribution Expenses

Generation, Transmission and Distribution Expenses

977,373.25 2,073,968.04

Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	24,600.00
Professional Services		
Legal Services	15,988.80	16,088.80
Total Professional Services	15,988.80	16,088.80
General Services		
Security Services	13,500.00	67,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	200,349.42	312,093.75
Repairs and Maintenance - Buildings and Other Structures	950.00	950.00
Repairs and Maintenance - Machinery and Equipment	65,522.52	157,312.82
Repairs and Maintenance - Transportation Equipment	10,989.00	55,021.00
Total Repairs and Maintenance	277,810.94	544,127.57
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	4,677.12	30,399.82
Insurance Expenses	1,463.70	23,429.62
Total Taxes, Insurance Premiums and Other Fees	6,140.82	53,829.44
Labor and Wages		
Labor and Wages	410,258.28	1,162,554.61
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	300.00	4,176.00
Printing and Publication Expenses	1,437.00	5,105.00
Representation Expenses	22,063.00	51,253.79
Directors and Committee Members' Fees	36,750.00	110,250.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	659.38	710.98
Total Other Maintenance and Other Operating Expenses	61,209.38	171,495.77
Total Maintenance and Other Operating Expenses	2,125,857.41	5,036,668.13

Financial Expenses

Interest Expenses

65,086.94

211,610.03

Bank Charges

53.00

53.00

Other Financial Charges

-

-

Total Financial Expenses

65,139.94

211,663.03

Non-Cash Expenses

Depreciation - Land Improvements

-

-

Depreciation - Infrastructure Assets

222,706.88

668,120.64

Depreciation - Buildings and Other Structures

12,174.61

36,523.83

Depreciation - Machinery and Equipment

255,858.42

767,575.26

Depreciation - Transportation Equipment

4,955.34

14,866.02

Total Non-Cash Expenses

495,695.25

1,487,085.75

Discounts and Rebates

Other Discounts

8,797.40

25,765.90

Total Expenses

4,361,459.21

12,026,603.84

Profit/(Loss) Before Tax

890,829.15

5,407,582.19

Income Tax Expense/(Benefit)

-

Profit/(Loss) After Tax

890,829.15

5,407,582.19

Assistance/Subsidy/(Financial Assistance/Subsidy/C

-

Net Income/(Loss)

890,829.15

5,407,582.19

Other Comprehensive Income/(Loss) for the Period

-

Comprehensive Income/(Loss) for the Period

890,829.15

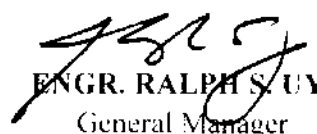
5,407,582.19

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, 2019

	March	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,694,651.76	18,506,964.99
Other Receipts		
Receipts of unused petty cash fund	2,222.03	2,222.03
Receipt of refund of cash advances	12,756.84	17,805.82
Other miscellaneous receipts	2,706.53	5,647.47
		-
Total Cash Inflows	5,712,337.16	18,532,640.31
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,403,846.17	3,950,766.80
Payment of maintenance and other operating	971,020.12	3,014,683.76
Purchase of Inventories		
Purchase of inventories held for	495,752.90	625,715.36
Grant of Cash Advances		
Advances for payroll	348,753.39	1,401,646.30
Advances to officers and employees	38,070.00	243,540.00
		-
Payment of Account Payable	357,013.01	4,567,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	70,299.88	196,282.23
Remittance of GSIS/Pag IBIG/Philhealth	340,762.39	941,595.01
		-
Total Cash Outflows	4,025,517.86	14,942,217.57
Net Cash Provided (used) by Operating	1,686,819.30	3,590,422.74

10,572.48	28,405.45
10,572.48	28,405.45
784,475.00	877,375.00
	596,810.00
784,475.00	1,474,185.00
	-
(773,902.52)	(1,445,779.55)
	-
251,700.49	771,614.17
251,700.49	771,614.17
(251,700.49)	(771,614.17)
	-
661,216.29	1,373,029.02
22,818,696.39	22,106,883.66
	-
23,479,912.68	23,479,912.68

Receipt of Interest Earned

Total Cash Inflows

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****Cash Inflows:****Total Cash Inflows**

Payment of Long - Term Liabilities

Payment of domestic loans

Total Cash Outflows**Net Cash Provided (used) by Financing**

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

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT FEBRUARY 28, 2019	101,211,103.65	101,211,103.65
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	890,829.15	890,829.15
Other Adjustments	3,493,550.21	3,493,550.21
BALANCE AT MARCH 31, 2019	105,595,483.01	105,595,483.01

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 April 2019

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income		
Waterworks System Fees	5,304,861.70	22,189,966.80
Sales Revenue	75.00	1,509.00
Interest Income	12,079.49	47,586.32
Fines and Penalties - Business Income	186,565.49	698,705.59
Total Service and Business Income	5,503,581.68	22,937,767.71
Total Income	5,503,581.68	22,937,767.71
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,056,299.84	4,234,062.05
Salaries and Wages - Casual/Contractual	202,208.83	853,999.27
Total Salaries and Wages	1,258,508.67	5,088,061.32
Other Compensation		
Personal Economic Relief Allowance (PERA)	116,000.00	464,000.00
Representation Allowance (RA)	23,500.00	94,000.00
Transportation Allowance (TA)	23,500.00	94,000.00
Overtime and Night Pay	2,702.88	15,862.08
Other Bonuses and Allowances	32,000.00	128,000.00
Total Other Compensation	197,702.88	795,862.08
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	310,469.52	777,162.25
Pag-IBIG Contributions	5,800.00	29,000.00
PhilHealth Contributions	15,550.91	46,652.73
Employees Compensation Insurance Premiums	11,600.00	29,000.00
Total Personnel Benefit Contributions	343,420.43	881,814.98
Other Personnel Benefits		
Terminal Leave Benefits	-	294,314.63
Other Personnel Benefits	-	5,000.00
Total Other Personnel Benefits	-	299,314.63
Total Personnel Services	1,799,631.98	7,065,053.01

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

84,721.06

400,823.32

Training and Scholarship Expenses

Training Expenses

2,400.00

44,400.00

Supplies and Materials Expenses

Office Supplies Expenses

35,615.88

217,396.93

Accountable Forms Expenses

34,689.60

52,682.47

Non-Accountable Forms Expenses

2,211.50

9,844.57

Drugs and Medicines Expenses

-

978.75

Fuel, Oil and Lubricants Expenses

35,648.12

107,724.54

Chemical and Filtering Supplies Expenses

45,473.76

155,844.38

Other Supplies and Materials Expenses

3,235.03

12,573.55

Total Supplies and Materials Expenses

156,873.89

557,045.19

Utilities Expenses

Water Expenses

3,486.87

14,443.96

Electricity Expenses

34,777.45

97,702.22

Total Utilities Expenses

38,264.32

112,146.18

Communication Expenses

Postage and Courier Services

678.00

19,553.13

Telephone Expenses

18,575.28

78,775.63

Internet Subscription Expenses

6,720.00

13,440.00

Cable, Satellite, Telegraph and Radio Expenses

-

-

Total Communication Expenses

25,973.28

111,768.76

Survey, Research, Exploration and Development Expenses

Research, Exploration and Development Expenses

2,030.00

6,583.00

Total Survey, Research, Exploration and Development Expenses

2,030.00

6,583.00

Generation, Transmission and Distribution Expenses

Generation, Transmission and Distribution Expenses

965,148.68

3,039,116.72

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

8,200.00

32,800.00

Professional Services		
Legal Services	5,860.00	21,948.80
Total Professional Services	5,860.00	21,948.80
General Services		
Security Services	27,000.00	94,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	290,833.25	602,927.00
Repairs and Maintenance - Buildings and Other Structures	-	950.00
Repairs and Maintenance - Machinery and Equipment	113,334.64	270,647.46
Repairs and Maintenance - Transportation Equipment	61,565.00	116,586.00
Total Repairs and Maintenance	465,732.89	1,009,860.46
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	6,449.12	36,848.94
Insurance Expenses	5,423.11	28,852.73
Fidelity Bond Premiums	22,500.00	22,500.00
Total Taxes, Insurance Premiums and Other Fees	34,372.23	88,201.67
Labor and Wages		
Labor and Wages	387,108.33	1,549,662.94
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	5,676.00
Printing and Publication Expenses	-	5,105.00
Representation Expenses	24,240.80	75,494.59
Directors and Committee Members' Fees	36,750.00	147,000.00
Other Maintenance and Operating Expenses	-	710.98
Total Other Maintenance and Other Operating Expenses	62,490.80	233,986.57
Total Maintenance and Other Operating Expenses	2,266,175.48	7,302,843.61
Financial Expenses		
Interest Expenses	71,259.87	282,869.90
Bank Charges	-	53.00
Total Financial Expenses	71,259.87	282,922.90
Non-Cash Expenses		
Depreciation - Infrastructure Assets	222,706.88	890,827.52
Depreciation - Buildings and Other Structures	12,174.61	48,698.44
Depreciation - Machinery and Equipment	255,858.42	1,023,433.68

Depreciation - Transportation Equipment
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

4,955.34	19,821.36
495,695.25	1,982,781.00
8,367.48	34,133.38
4,641,130.06	16,667,733.90
862,451.62	6,270,033.81
-	
862,451.62	6,270,033.81
-	
862,451.62	6,270,033.81
-	
862,451.62	6,270,033.81

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant


Noted by:


ENGR. RALPH S. UY
General Manager

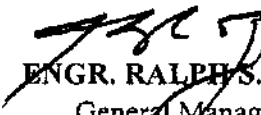
**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended April 30, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT MARCH 31, 2019	105,595,483.01	101,211,103.65
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	862,451.62	862,451.62
Other Adjustments		-
BALANCE AT APRIL 30, 2019	106,457,934.63	102,073,555.27

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, 2019

	April	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,126,949.31	23,633,914.30
Other Receipts		
Receipts of unused petty cash fund	-	2,222.03
Receipt of refund of cash advances	19,228.00	37,033.82
Other miscellaneous receipts	4,812.62	10,460.09
		-
Total Cash Inflows	5,150,989.93	23,683,630.24
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,227,234.59	5,178,001.39
Payment of maintenance and other operating	1,889,226.93	4,903,910.69
Purchase of Inventories		
Purchase of inventories held for consumption	131,474.00	757,189.36
Grant of Cash Advances		
Advances for payroll	355,660.00	1,757,306.30
Advances to officers and employees	394,272.76	637,812.76
Payment of Account Payable	28,000.00	4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	70,299.88	266,582.11
Remittance of GSIS/Pag IBIG/Philhealth	502,097.51	1,443,692.52
		-
Total Cash Outflows	4,598,265.67	19,540,483.24
Net Cash Provided (used) by Operating	552,724.26	4,143,147.00

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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****Increase/(Decrease) in Cash and Cash Equivalents****Cash and Cash Equivalents, Beginning**

Less/Add: Amount transferred to/from Sinking Fund

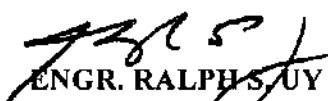
Cash and Cash Equivalents, Ending

	9,663.59	38,069.04
	9,663.59	38,069.04
	1,004,102.18	1,881,477.18
		596,810.00
	1,004,102.18	2,478,287.18
		-
	(994,438.59)	(2,440,218.14)
		-
	257,935.15	1,029,549.32
	257,935.15	1,029,549.32
	(257,935.15)	(1,029,549.32)
		-
	(699,649.48)	673,379.54
	23,479,912.68	22,106,883.66
		-
	22,780,263.20	22,780,263.20

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, 2019

ASSETS		2019	2018
Current Assets			
Cash and Cash Equivalents		22,780,263.20	22,106,883.66
Cash On Hand		106,844.88	69,596.30
Cash - Collecting Officer		86,844.88	69,596.30
Petty Cash		20,000.00	
Cash in Bank - Currency		22,673,418.32	22,037,287.36
Cash in Bank - Local Currency, Current Account		8,788,256.51	8,886,269.38
Cash in Bank - Local Currency, Savings Account		697,868.04	
Cash in Bank - Local Currency, Time Deposits		13,187,293.77	13,151,017.98
Receivables		3,436,918.14	3,886,119.26
Loans and Receivable Accounts		3,002,416.73	3,465,230.68
Accounts Receivable		4,139,527.04	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>		(1,137,110.31)	(1,137,110.31)
Other Receivables		434,501.41	420,888.58
Receivables - Disallowances/Charges		96,493.38	107,693.38
Due from Officers and Employees		1,000.00	1,000.00
Due from National Government Agencies		4,000.00	4,000.00
Other Receivables		333,008.03	308,195.20
Inventories		919,503.23	896,712.11
Inventory Held for Consumption		919,503.23	896,712.11
Office Supplies Inventory		252,464.79	233,646.10
Accountable Forms, Plates and Stickers Inventory		129,322.65	182,005.12
Non-Accountable Forms Inventory		18,857.72	25,762.29
Chemical and Filtering Supplies Inventory		141,181.73	97,226.11
Other Supplies and Materials Inventory		377,676.34	358,072.49

Other Current Assets	3,647,177.32	3,414,303.11
Advances	(32,475.48)	79,908.73
Advances for Payroll	(38,475.48)	69,908.73
Advances to Officers and Employees	6,000.00	10,000.00
Prepayments	1,149,442.42	812,224.00
Prepaid Insurance Premium	351,608.55	-
Withholding Tax at Source	105,886.67	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	30,783,861.89	30,304,018.14

Non-Current Assets	102,715,030.12	106,193,202.01
Property, Plant and Equipment		
Land	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50
Infrastructure Assets	59,649,948.18	45,310,952.78
Plant - Utility Plant in Service (UPIS)	101,240,670.23	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(41,590,722.05)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,649,948.18	45,310,952.78
Buildings and Other Structures	12,213,944.26	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,600,473.31)	(1,586,223.31)
Net Value - Buildings	1,497,773.46	1,512,023.46
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,107,791.95)	(2,073,343.51)

Net Value - Water Plant, Structure and Improvement	10,716,170.80	10,750,619.24
Machinery and Equipment	23,804,305.03	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,199,742.97)	(1,156,143.41)
Net Value - Office Equipment	352,178.80	395,778.36
Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,326,245.19)	(2,241,391.39)
Technology Equipment	998,800.81	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(332,285.40)	(350,043.00)
Net Value - Communication Equipment	83,484.60	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(16,341.08)	(14,706.96)
Net Value - Sports Equipment	38,128.92	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(419,224.97)	(380,747.77)
Net Value - Technical and Scientific Equipment	258,061.87	296,539.07
Other Machinery and Equipment	40,039,816.64	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(17,966,166.61)	(17,113,691.13)
Net Value - Other Machinery and Equipment	22,073,650.03	22,469,825.51
Transportation Equipment	553,533.14	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,160,322.06)	(2,140,500.70)
Net Value - Motor Vehicles	553,533.14	573,354.50
Furnitures, Fixtures and Books	49,153.01	69,304.13
Furniture and Fixtures	140,573.91	140,573.91

Accumulated Depreciation - Furniture and Fixtures	(91,420.90)	(71,269.78)
Net Value - Furniture and Fixtures	49,153.01	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets	61,333.33	199,440.00
Intangible Assets	199,440.00	199,440.00
Computer Software	(138,106.67)	-
Accumulated Amortization - Computer Software	61,333.33	199,440.00
Net Value - Computer Software		
Total Non-Current Assets	102,776,363.45	106,392,642.01
Total Assets	133,560,225.34	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables	1,151,780.59	5,945,820.35
Accounts Payable	153,536.82	5,945,570.35
Due to Officers and Employees	998,243.77	250.00
Inter-Agency Payables	973,630.38	1,066,190.96
Inter-Agency Payables	558,922.10	812,580.29
Due to BIR	158,522.45	(2,512.31)
Due to GSIS	56,015.81	58,466.92
Due to Pag-IBIG	39,406.57	49,177.61
Due to Philhealth	155,976.56	143,691.56
Due to GOCCs (SSS)	4,786.89	4,786.89
Due to BSP / Other Banks / Others		
Other Payables	118,111.22	87,582.91
Other Payables	118,111.22	87,582.91
Total Current Liabilities	2,243,522.19	7,099,594.22

Non-Current Liabilities**Financial Liabilities****Bills/Bonds/Loans Payable**

Loans Payable - Domestic

Deferred Credits/Unearned Income**Deferred Credits**

Customer Deposit Payable

Other Deferred Credits

Other Unearned Revenue

Total Non-Current Liabilities**Total Liabilities****EQUITY****Retained Earnings/(Deficit)****Retained Earnings/(Deficit)**

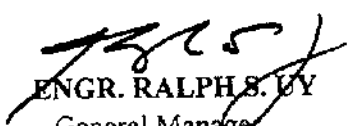
Retained Earnings/Capital Reserve

Total Equity**Total Liabilities & Equity**

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

23,608,182.31	17,108,566.63
23,608,182.31	17,108,566.63
1,250,586.21	15,794,148.69
583,058.82	-
631,946.25	15,720,273.39
35,581.14	73,875.30
24,858,768.52	32,902,715.32
27,102,290.71	40,002,309.54
106,457,934.63	96,694,350.61
106,457,934.63	96,694,350.61
106,457,934.63	96,694,350.61
133,560,225.34	136,696,660.15

**CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Month Ended May 31, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT APRIL 30, 2019	106,527,874.64	106,457,934.63
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	(846,321.84)	(846,321.84)
Other Adjustments		-
BALANCE AT MAY 31, 2019	105,681,552.80	105,611,612.79

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 May 31, 2019

	May 2019	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,631,760.04	29,265,674.34
Other Receipts		
Receipts of unused petty cash fund		2,222.03
Receipt of refund of cash advances	769.50	37,803.32
Other miscellaneous receipts	1,320.70	11,780.79
		-
Total Cash Inflows	5,633,850.24	29,317,480.48
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,341,840.06	6,519,841.45
Payment of maintenance and other operating	1,796,127.57	6,700,038.26
Payment of financial expenses		-
Purchase of Inventories		
Purchase of inventories held for consumption	98,021.00	855,210.36
Grant of Cash Advances		
Advances for payroll	1,664,016.00	3,421,322.30
Advances to officers and employees	47,900.00	685,712.76
		-
Payment of Account Payable	-	4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	70,299.88	336,881.99
Remittance of GSIS/Pag IBIG/Philhealth	330,462.39	1,774,154.91
	-	-
Total Cash Outflows	5,348,666.90	24,889,150.14
Net Cash Provided (used) by Operating Activities	285,183.34	4,428,330.34

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**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

	8,870.46	46,939.50
	8,870.46	46,939.50
	207,347.01	2,088,824.19
		-
		596,810.00
		-
		-
	207,347.01	2,685,634.19
	-	-
	(198,476.55)	(2,638,694.69)
		-
	254,830.86	1,284,380.18
	254,830.86	1,284,380.18
	(254,830.86)	(1,284,380.18)
		-
	(168,124.07)	505,255.47
	22,780,263.20	22,106,883.66
		-
	22,612,139.13	22,612,139.13

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 2019

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income	1,500.00	1,500.00
Waterworks System Fees	4,930,877.75	27,120,844.55
Sales Revenue	375.00	1,884.00
Interest Income	11,088.08	58,674.40
Fines and Penalties - Business Income	163,668.79	862,374.38
Total Service and Business Income	5,107,509.62	28,045,277.33
Total Income	5,107,509.62	28,045,277.33
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,057,882.00	5,291,944.05
Salaries and Wages - Casual/Contractual	234,331.90	1,088,331.17
Total Salaries and Wages	1,292,213.90	6,380,275.22
Other Compensation		
Personal Economic Relief Allowance (PERA)	116,000.00	580,000.00
Representation Allowance (RA)	23,500.00	117,500.00
Transportation Allowance (TA)	23,500.00	117,500.00
Overtime and Night Pay	2,702.88	18,564.96
Year End Bonus	1,293,623.00	1,293,623.00
Other Bonuses and Allowances	32,000.00	160,000.00
Total Other Compensation	1,491,325.88	2,287,187.96
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	155,234.76	932,397.01
Pag-IBIG Contributions	5,800.00	34,800.00
PhilHealth Contributions	15,550.91	62,203.64
Employees Compensation Insurance Premiums	5,800.00	34,800.00
Total Personnel Benefit Contributions	182,385.67	1,064,200.65
Other Personnel Benefits		
Terminal Leave Benefits	-	294,314.63
Other Personnel Benefits	-	5,000.00
Total Other Personnel Benefits	-	299,314.63
Total Personnel Services	2,965,925.45	10,030,978.46

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

Training and Scholarship Expenses

Training Expenses

Supplies and Materials Expenses

Office Supplies Expenses

Accountable Forms Expenses

Non-Accountable Forms Expenses

Drugs and Medicines Expenses

Fuel, Oil and Lubricants Expenses

Chemical and Filtering Supplies Expenses

Other Supplies and Materials Expenses

Total Supplies and Materials Expenses**Utilities Expenses**

Water Expenses

Electricity Expenses

Total Utilities Expenses**Communication Expenses**

Postage and Courier Services

Telephone Expenses

Internet Subscription Expenses

Cable, Satellite, Telegraph and Radio Expenses

Total Communication Expenses**Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses

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

Generation, Transmission and Distribution Expenses

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

27,508.91	428,332.23
15,250.00	59,650.00
41,796.24	259,193.17
7,415.20	60,097.67
845.79	10,690.36
-	978.75
24,887.40	132,611.94
49,646.98	205,491.36
6,205.63	18,779.18
130,797.24	687,842.43
5,406.61	19,850.57
34,798.63	132,500.85
40,205.24	152,351.42
53.30	19,606.43
28,444.86	107,220.49
-	13,440.00
-	-
28,498.16	140,266.92
500.00	7,083.00
500.00	7,083.00
1,254,816.95	4,293,933.67
8,200.00	41,000.00

Professional Services		
Legal Services	39,556.00	61,504.80
Total Professional Services	39,556.00	61,504.80
General Services		
Security Services	27,000.00	121,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	98,369.37	701,296.37
Repairs and Maintenance - Buildings and Other Structures	520.00	1,470.00
Repairs and Maintenance - Machinery and Equipment	174,247.11	444,894.57
Repairs and Maintenance - Transportation Equipment	26,834.12	143,420.12
Total Repairs and Maintenance	299,970.60	1,309,831.06
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	8,369.47	45,218.41
Insurance Expenses	90,791.33	119,644.06
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	99,160.80	187,362.47
Labor and Wages		
Labor and Wages	368,142.62	1,847,865.55
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	2,300.00	7,976.00
Printing and Publication Expenses	2,400.00	7,505.00
Representation Expenses	16,622.79	92,117.38
Directors and Committee Members' Fees	51,450.00	198,450.00
Other Maintenance and Operating Expenses	-	710.98
Total Other Maintenance and Other Operating Expenses	72,772.79	306,759.36
Total Maintenance and Other Operating Expenses	2,412,379.31	9,645,282.91
Financial Expenses		
Interest Expenses	68,186.32	351,056.22
Bank Charges	2,550.00	2,603.00
Total Financial Expenses	70,736.32	353,659.22

Non-Cash Expenses

Depreciation - Infrastructure Assets
Depreciation - Buildings and Other Structures
Depreciation - Machinery and Equipment
Depreciation - Transportation Equipment

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/Con

Net Income/(Loss)

Other Comprehensive Income/(Loss) for the Period

Comprehensive Income/(Loss) for the Period

222,706.88	1,113,534.40
12,174.61	60,873.05
255,858.42	1,279,292.10
4,955.34	24,776.70
495,695.25	2,478,476.25
9,095.13	43,228.51
5,953,831.46	22,551,625.35
(846,321.84)	5,493,651.98
-	
(846,321.84)	5,493,651.98
-	
(846,321.84)	5,493,651.98
-	
(846,321.84)	5,493,651.98

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, 2019

ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash On Hand	
Cash - Collecting Officer	
Petty Cash	
Cash in Bank - Currency	
Cash in Bank - Local Currency, Current Account	
Cash in Bank - Local Currency, Savings Account	
Cash in Bank - Local Currency, Time Deposits	
Receivables	
Loans and Receivable Accounts	
Accounts Receivable	
<i>Allowance for Impairment - Accounts Receivable</i>	
Other Receivables	
Receivables - Disallowances/Charges	
Due from Officers and Employees	
Due from National Government Agencies	
Other Receivables	
Inventories	
Inventory Held for Consumption	
Office Supplies Inventory	
Accountable Forms, Plates and Stickers Inventory	
Non-Accountable Forms Inventory	
Chemical and Filtering Supplies Inventory	
Other Supplies and Materials Inventory	

2019	2018
22,612,139.13	22,106,883.66
87,538.37	69,596.30
47,538.37	69,596.30
40,000.00	
22,524,600.76	22,037,287.36
8,258,742.48	8,886,269.38
1,069,772.98	
13,196,085.30	13,151,017.98
2,940,648.09	3,886,119.26
2,537,783.23	3,465,230.68
3,674,893.54	4,602,340.99
(1,137,110.31)	(1,137,110.31)
402,864.86	420,888.58
93,293.38	107,693.38
800.00	1,000.00
4,000.00	4,000.00
304,771.48	308,195.20
858,239.51	896,712.11
858,239.51	896,712.11
217,880.55	233,646.10
121,907.45	182,005.12
18,011.93	25,762.29
91,534.75	97,226.11
408,904.83	358,072.49

Other Current Assets**Advances**

Advances for Payroll

Advances to Officers and Employees

Prepayments

Prepaid Rent

Prepaid Insurance Premium

Withholding Tax at Source

Other Prepayments

Deposits

Other Deposits

Other Assets

Deferred Charges/Losses

Total Current Assets

3,732,900.33	3,414,303.11
46,900.00	79,908.73
-	69,908.73
46,900.00	10,000.00
1,155,789.95	812,224.00
-	-
351,608.55	-
112,234.20	120,276.80
691,947.20	691,947.20
3,000.00	3,000.00
3,000.00	3,000.00
2,527,210.38	2,519,170.38
2,527,210.38	2,519,170.38
30,143,927.06	30,304,018.14

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

102,426,681.88	106,193,202.01
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
59,634,588.31	45,310,952.78
101,448,017.24	82,047,429.24
(41,813,428.93)	(36,736,476.46)
59,634,588.31	45,310,952.78
12,201,769.65	12,262,642.70
3,098,246.77	3,098,246.77
(1,604,035.81)	(1,586,223.31)
1,494,210.96	1,512,023.46

Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,116,404.06)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,707,558.69	10,750,619.24
Net Value of Other Structures	-	-
Machinery and Equipment	23,553,484.39	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,210,642.86)	(1,156,143.41)
Net Value - Office Equipment	341,278.91	395,778.36
Information and Communication Technology Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,347,458.64)	(2,241,391.39)
Net Value - Information and Communication Technology Equipment	977,587.36	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(327,846.00)	(350,043.00)
Net Value - Communication Equipment	87,924.00	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(16,749.61)	(14,706.96)
Net Value - Sports Equipment	37,720.39	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(428,844.27)	(380,747.77)
Net Value - Technical and Scientific Equipment	248,442.57	296,539.07

Other Machinery and Equipment	40,039,816.64	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(18,179,285.48)	(17,113,691.13)
Net Value - Other Machinery and Equipment	21,860,531.16	22,469,825.51
Transportation Equipment	548,577.80	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,165,277.40)	(2,140,500.70)
Net Value - Motor Vehicles	548,577.80	573,354.50
Watercraft		
Furnitures, Fixtures and Books	44,115.23	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(96,458.68)	(71,269.78)
Net Value - Furniture and Fixtures	44,115.23	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets	61,333.33	199,440.00
Intangible Assets	199,440.00	199,440.00
Computer Software	(138,106.67)	-
Accumulated Amortization - Computer Software	61,333.33	199,440.00
Net Value - Computer Software		
Total Non-Current Assets	102,488,015.21	106,392,642.01
Total Assets	132,631,942.27	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable

Due to Officers and Employees

1,151,780.59	5,945,820.35
153,536.82	5,945,570.35
998,243.77	250.00

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

1,045,254.63	1,066,190.96
629,686.35	812,580.29
158,522.45	(2,512.31)
64,615.81	58,466.92
41,626.57	49,177.61
146,016.56	143,691.56
4,786.89	4,786.89

Other Payables

Other Payables

90,580.15	87,582.91
90,580.15	87,582.91

Total Current Liabilities

2,287,615.37	7,099,594.22
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

23,422,219.63	17,108,566.63
23,422,219.63	17,108,566.63

Deferred Credits/Unearned Income

Deferred Credits

Customer Deposit Payable

Other Deferred Credits

Other Unearned Revenue

1,240,554.47	15,794,148.69
572,343.63	-
632,629.70	15,720,273.39
35,581.14	73,875.30

Total Non-Current Liabilities

24,662,774.10	32,902,715.32
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Total Liabilities


26,950,389.47	40,002,309.54
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EQUITY
Retained Earnings/(Deficit)
Retained Earnings/(Deficit)
Retained Earnings/Capital Reserve

Total Equity

Total Liabilities & Equity

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

105,681,552.80	96,694,350.61
105,681,552.80	96,694,350.61
105,681,552.80	96,694,350.61
132,631,942.27	136,696,660.15

Noted by:


ENGR. RALPH S. UY
General Manager

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

For the Month ended June 30, 2019

	This Month	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	4,894,162.10	34,159,836.44
Other Receipts		
Receipts of unused petty cash fund		2,222.03
Receipt of refund of cash advances	233.75	38,037.07
Other miscellaneous receipts	5,169.30	16,950.09
		-
Total Cash Inflows	4,899,565.15	34,217,045.63
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,074,852.84	7,594,694.29
Payment of maintenance and other operating	2,419,025.70	9,119,063.96
Payment of financial expenses	-	-
Purchase of Inventories		
Purchase of inventories held for consumption	-	855,210.36
Grant of Cash Advances		
Advances for payroll	387,613.89	3,808,936.19
Advances to officers and employees	3,500.00	689,212.76
		-
Payment of Account Payable	-	4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	66,746.14	403,628.13
Remittance of GSIS/Pag IBIG/Philhealth	319,591.53	2,093,746.44
		-
Total Cash Outflows	4,271,330.10	29,160,480.24
Net Cash Provided (used) by Operating Activities	628,235.05	5,056,565.39

ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of June 2019

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income	-	1,500.00
Waterworks System Fees	4,952,446.57	32,073,291.12
Sales Revenue	-	1,884.00
Interest Income	13,606.20	72,280.60
Fines and Penalties - Business Income	148,101.96	1,010,476.34
Total Service and Business Income	5,114,154.73	33,159,432.06
Total Income	5,114,154.73	33,159,432.06
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	1,028,509.40	6,320,453.45
Salaries and Wages - Casual/Contractual	191,726.10	1,280,057.27
Total Salaries and Wages	1,220,235.50	7,600,510.72
Other Compensation		
Personal Economic Relief Allowance (PERA)	114,000.00	694,000.00
Representation Allowance (RA)	19,250.00	136,750.00
Transportation Allowance (TA)	19,250.00	136,750.00
Overtime and Night Pay	10,374.00	28,938.96
Year End Bonus	-	1,293,623.00
Other Bonuses and Allowances	30,400.00	190,400.00
Total Other Compensation	193,274.00	2,480,461.96
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	147,357.96	1,079,754.97
Pag-IBIG Contributions	5,700.00	40,500.00
PhilHealth Contributions	15,550.91	77,754.55
Employees Compensation Insurance Premiums	5,600.00	40,400.00
Total Personnel Benefit Contributions	174,208.87	1,238,409.52
Other Personnel Benefits		
Terminal Leave Benefits	-	294,314.63
Other Personnel Benefits	-	5,000.00
Total Other Personnel Benefits	-	299,314.63
Total Personnel Services	1,587,718.37	11,618,696.83

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

Training and Scholarship Expenses

Training Expenses

Supplies and Materials Expenses

Office Supplies Expenses

Accountable Forms Expenses

Non-Accountable Forms Expenses

Drugs and Medicines Expenses

Fuel, Oil and Lubricants Expenses

Chemical and Filtering Supplies Expenses

Other Supplies and Materials Expenses

Total Supplies and Materials Expenses**Utilities Expenses**

Water Expenses

Electricity Expenses

Total Utilities Expenses**Communication Expenses**

Postage and Courier Services

Telephone Expenses

Internet Subscription Expenses

Total Communication Expenses**Expenses**

Research, Exploration and Development Expenses

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

Generation, Transmission and Distribution Expenses

Expenses

Extraordinary and Miscellaneous Expenses

100,494.00	528,826.23
21,000.00	80,650.00
31,198.99	290,392.16
6,307.20	66,404.87
-	10,690.36
-	978.75
40,804.93	173,416.87
42,020.06	247,511.42
1,080.18	19,859.36
121,411.36	809,253.79
5,803.80	25,654.37
37,293.91	169,794.76
43,097.71	195,449.13
1,675.00	21,281.43
18,027.27	125,247.76
-	13,440.00
19,702.27	159,969.19
-	7,083.00
-	7,083.00
973,367.92	5,267,301.59
8,200.00	49,200.00

Professional Services		
Legal Services	-	61,504.80
Total Professional Services	-	61,504.80
General Services		
Security Services	30,000.00	151,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	182,157.76	883,454.13
Structures	-	1,470.00
Repairs and Maintenance - Machinery and Equipment	11,463.04	456,357.61
Repairs and Maintenance - Transportation Equipment	3,215.00	146,635.12
Total Repairs and Maintenance	196,835.80	1,506,666.86
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,646.90	50,865.31
Insurance Expenses	662,547.38	782,191.44
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	668,194.28	855,556.75
Labor and Wages		
Labor and Wages	369,655.30	2,217,520.85
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,500.00	9,476.00
Printing and Publication Expenses	-	7,505.00
Representation Expenses	3,266.25	95,383.63
Membership Dues and Contributions to Organizations	9,289.00	9,289.00
Directors and Committee Members' Fees	14,700.00	213,150.00
Other Maintenance and Operating Expenses	-	710.98
Total Other Maintenance and Other Operating Expenses	28,755.25	335,514.61
Total Maintenance and Other Operating Expenses	2,580,713.89	12,225,996.80
Financial Expenses		
Interest Expenses	69,658.52	420,714.74
Bank Charges	-	2,603.00
Total Financial Expenses	69,658.52	423,317.74

Non-Cash Expenses

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

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**

	222,706.88	1,336,241.28
	12,174.61	73,047.66
	255,858.42	1,535,150.52
	4,955.34	29,732.04
	495,695.25	2,974,171.50
	7,421.34	50,649.85
	4,741,207.37	27,292,832.72
	372,947.36	5,866,599.34
	-	
	372,947.36	5,866,599.34
	-	
	372,947.36	5,866,599.34
	-	
	372,947.36	5,866,599.34

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, 2019

ASSETS		2019	2018
Current Assets			
Cash and Cash Equivalents		22,509,846.35	22,106,883.66
Cash On Hand		96,534.77	69,596.30
Cash - Collecting Officer		56,534.77	69,596.30
Petty Cash		40,000.00	
Cash in Bank - Currency		22,413,311.58	22,037,287.36
Cash in Bank - Local Currency, Current Account		8,662,459.73	8,886,269.38
Cash in Bank - Local Currency, Savings Account		545,969.16	
Cash in Bank - Local Currency, Time Deposits		13,204,882.69	13,151,017.98
Receivables		3,215,596.48	3,886,119.26
Loans and Receivable Accounts		2,826,635.56	3,465,230.68
Accounts Receivable		3,963,745.87	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>		(1,137,110.31)	(1,137,110.31)
Other Receivables		388,960.92	420,888.58
Receivables - Disallowances/Charges		90,093.38	107,693.38
Due from Officers and Employees		600.00	1,000.00
Due from National Government Agencies		4,000.00	4,000.00
Other Receivables		294,267.54	308,195.20
Inventories		738,569.40	896,712.11
Inventory Held for Consumption		738,569.40	896,712.11
Office Supplies Inventory		186,681.56	233,646.10
Accountable Forms, Plates and Stickers Inventory		115,600.25	182,005.12
Non-Accountable Forms Inventory		18,011.93	25,762.29
Chemical and Filtering Supplies Inventory		49,514.69	97,226.11
Other Supplies and Materials Inventory		368,760.97	358,072.49

Other Current Assets	4,357,936.35	3,414,303.11
Advances	9,500.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	9,500.00	10,000.00
Prepayments	1,818,225.97	812,224.00
Prepaid Rent	-	-
Prepaid Insurance Premium	1,008,732.01	-
Withholding Tax at Source	117,546.76	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	30,821,948.58	30,304,018.14

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)	101,858,854.24	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(42,036,135.81)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,822,718.43	45,310,952.78

Buildings and Other Structures

Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,607,598.31)	(1,586,223.31)
Net Value - Buildings	1,490,648.46	1,512,023.46

	102,416,081.63	106,193,202.01
	6,354,146.50	6,354,146.50
	6,354,146.50	6,354,146.50
	-	-
	6,354,146.50	6,354,146.50
	59,822,718.43	45,310,952.78
	101,858,854.24	82,047,429.24
	(42,036,135.81)	(36,736,476.46)
	59,822,718.43	45,310,952.78
	12,189,595.04	12,262,642.70
	3,098,246.77	3,098,246.77
	(1,607,598.31)	(1,586,223.31)
	1,490,648.46	1,512,023.46

Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,125,016.17)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,698,946.58	10,750,619.24
Machinery and Equipment	23,376,921.75	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,221,542.75)	(1,156,143.41)
Net Value - Office Equipment	330,379.02	395,778.36
Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,368,672.09)	(2,241,391.39)
Net Value - Information and Communication Technology Equipment	956,373.91	943,144.61
Communication Equipment	415,770.00	415,770.00
Equipment	(323,406.60)	(350,043.00)
Net Value - Communication Equipment	92,363.40	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(17,158.14)	(14,706.96)
Net Value - Sports Equipment	37,311.86	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(438,463.57)	(380,747.77)
Net Value - Technical and Scientific Equipment	238,823.27	296,539.07
Other Machinery and Equipment	40,114,074.64	39,583,516.64
Equipment	(18,392,404.35)	(17,113,691.13)
Net Value - Other Machinery and Equipment	21,721,670.29	22,469,825.51
Transportation Equipment	543,622.46	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,170,232.74)	(2,140,500.70)
Net Value - Motor Vehicles	543,622.46	573,354.50

Furnitures, Fixtures and Books	39,077.45	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(101,496.46)	(71,269.78)
Net Value - Furniture and Fixtures	39,077.45	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	102,477,414.96	106,392,642.01
Total Assets	133,299,363.54	136,696,660.15

-

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable
Due to Officers and Employees

1,151,780.59	5,945,820.35
153,536.82	5,945,570.35
998,243.77	250.00

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


1,530,180.86	1,066,190.96
727,754.15	812,580.29
560,746.11	(2,512.31)
56,314.37	58,466.92
34,562.78	49,177.61
146,016.56	143,691.56
4,786.89	4,786.89

Other Payables	88,716.88	87,582.91
Other Payables	88,716.88	87,582.91
Total Current Liabilities	2,770,678.33	7,099,594.22
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	23,236,256.95	17,108,566.63
Loans Payable - Domestic	23,236,256.95	17,108,566.63
Deferred Credits/Unearned Income		
Deferred Credits	1,237,928.10	15,794,148.69
Customer Deposit Payable	559,836.05	-
Other Deferred Credits	642,510.91	15,720,273.39
Other Unearned Revenue	35,581.14	73,875.30
Total Non-Current Liabilities	24,474,185.05	32,902,715.32
Total Liabilities	27,244,863.38	40,002,309.54
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	106,054,500.16	96,694,350.61
Retained Earnings/Capital Reserve	106,054,500.16	96,694,350.61
Total Equity	106,054,500.16	96,694,350.61
Total Liabilities & Equity	133,299,363.54	136,696,660.15

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT MAY 31, 2019	105,681,552.80	105,681,552.80
ADJUSTMENTS:		
Add/(Deduct):		
Comprehensive Income for the Month	372,947.36	372,947.36
Other Adjustments		-
BALANCE AT MAY 31, 2019	106,054,500.16	106,054,500.16

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 2019

Income

Service and Business Income

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

This Month	Year to Date
-	1,500.00
4,744,537.19	36,817,828.31
-	1,884.00
11,370.87	83,651.47
150,455.09	1,160,931.43
4,906,363.15	38,065,795.21

Expenses

Personal Services

Salaries and Wages

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

973,977.62	7,294,431.07
224,876.29	1,504,933.56
1,198,853.91	8,799,364.63

Other Compensation

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

108,363.90	802,363.90
23,500.00	160,250.00
23,500.00	160,250.00
335,240.00	335,240.00
1,801.92	30,740.88
-	1,293,623.00
177,400.00	367,800.00
669,805.82	3,150,267.78

Personnel Benefit Contributions

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

2,271.97	1,082,026.94
5,500.00	46,000.00
15,207.12	92,961.67
53.34	40,453.34
23,032.43	1,261,441.95

Other Personnel Benefits

Terminal Leave Benefits
Other Personnel Benefits
Total Other Personnel Benefits

225,689.52	520,004.15
18,000.00	23,000.00
243,689.52	543,004.15

Total Personnel Services

2,135,381.68	13,754,078.51

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

Training and Scholarship Expenses

Training Expenses

Supplies and Materials Expenses

Office Supplies Expenses

Accountable Forms Expenses

Non-Accountable Forms Expenses

Drugs and Medicines Expenses

Fuel, Oil and Lubricants Expenses

Chemical and Filtering Supplies Expenses

Other Supplies and Materials Expenses

Total Supplies and Materials Expenses**Utilities Expenses**

Water Expenses

Electricity Expenses

Total Utilities Expenses**Communication Expenses**

Postage and Courier Services

Telephone Expenses

Internet Subscription Expenses

Cable, Satellite, Telegraph and Radio Expenses

Total Communication Expenses**Expenses**

Research, Exploration and Development Expenses

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

Generation, Transmission and Distribution Expenses

Expenses

Extraordinary and Miscellaneous Expenses

Professional Services

Legal Services

Total Professional Services**General Services**

Security Services

106,941.26	635,767.49
267,650.00	348,300.00
65,536.89	355,929.05
5,518.80	71,923.67
1,901.00	12,591.36
-	978.75
27,132.71	200,549.58
45,947.61	293,459.03
11,140.98	31,000.34
157,177.99	966,431.78
4,711.53	30,365.90
3,150.00	172,944.76
7,861.53	203,310.66
408.00	21,689.43
22,067.30	147,315.06
-	13,440.00
-	-
22,475.30	182,444.49
2,000.00	9,083.00
2,000.00	9,083.00
1,791,527.99	7,058,829.58
8,200.00	57,400.00
-	61,504.80
-	61,504.80
33,000.00	184,500.00

Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	143,522.18	1,026,976.31
Structures	31,429.00	32,899.00
Repairs and Maintenance - Machinery and Equipment	19,987.94	476,345.55
Repairs and Maintenance - Transportation Equipment	10,365.31	157,000.43
Total Repairs and Maintenance	205,304.43	1,711,971.29
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	11,090.49	61,955.80
Insurance Expenses	4,798.03	786,989.47
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	15,888.52	871,445.27
Labor and Wages		
Labor and Wages	358,879.76	2,576,400.61
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	300.00	9,776.00
Printing and Publication Expenses	570.00	8,075.00
Representation Expenses	14,933.13	110,316.76
Rent/Lease Expenses	200,000.00	200,000.00
Membership Dues and Contributions to Organizations	-	9,289.00
Directors and Committee Members' Fees	14,700.00	227,850.00
Other Maintenance and Operating Expenses	-	710.98
Total Other Maintenance and Other Operating Expenses	230,503.13	566,017.74
Total Maintenance and Other Operating Expenses	3,207,409.91	15,433,406.71
Financial Expenses		
Interest Expenses	66,636.63	487,351.37
Bank Charges	120.00	2,723.00
Other Financial Charges	-	-
Total Financial Expenses	66,756.63	490,074.37
Non-Cash Expenses		
Depreciation - Infrastructure Assets	222,706.88	1,558,948.16
Depreciation - Buildings and Other Structures	12,174.61	85,222.27
Depreciation - Machinery and Equipment	255,858.42	1,791,008.94
Depreciation - Transportation Equipment	4,955.34	34,687.38
Total Non-Cash Expenses	495,695.25	3,469,866.75
Discounts and Rebates		
Other Discounts	8,144.76	58,794.61
Total Expenses	5,913,388.23	33,206,220.95

Profit/(Loss) Before Tax

Income Tax Expense/(Benefit)

Profit/(Loss) After Tax

Assistance/Subsidy/(Financial Assistance/Subsidy/Contri

Net Income/(Loss)

Other Comprehensive Income/(Loss) for the Period


Comprehensive Income/(Loss) for the Period

(1,007,025.08)	4,859,574.26
-	
(1,007,025.08)	4,859,574.26
-	
(1,007,025.08)	4,859,574.26
-	
(1,007,025.08)	4,859,574.26

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, 2019

ASSETS		2019	2018
Current Assets			
Cash and Cash Equivalents		20,945,549.06	22,106,883.66
Cash On Hand		63,380.41	69,596.30
Cash - Collecting Officer		43,380.41	69,596.30
Petty Cash		20,000.00	
Cash in Bank - Currency		20,882,168.65	22,037,287.36
Cash in Bank - Local Currency, Current Account		6,836,038.84	8,886,269.38
Cash in Bank - Local Currency, Savings Account		832,150.42	
Cash in Bank - Local Currency, Time Deposits		13,213,979.39	13,151,017.98
Receivables		3,084,471.16	3,886,119.26
Loans and Receivable Accounts		2,693,752.09	3,465,230.68
Accounts Receivable		3,830,862.40	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>		<i>(1,137,110.31)</i>	<i>(1,137,110.31)</i>
Other Receivables		390,719.07	420,888.58
Receivables - Disallowances/Charges		86,893.38	107,693.38
Due from Officers and Employees		12,234.22	1,000.00
Due from National Government Agencies		4,000.00	4,000.00
Other Receivables		287,591.47	308,195.20
Inventories		1,074,256.40	896,712.11
Inventory Held for Consumption		1,074,256.40	896,712.11
Sports Equipment		139,532.67	233,646.10
Accountable Forms, Plates and Stickers Inventory		110,081.45	182,005.12
Non-Accountable Forms Inventory		16,110.93	25,762.29
Chemical and Filtering Supplies Inventory		176,067.08	97,226.11
Other Supplies and Materials Inventory		632,464.27	358,072.49

	2019	2018
Other Current Assets	4,447,458.92	3,414,303.11
Advances	108,403.73	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	108,403.73	10,000.00
Prepayments	1,808,844.81	812,224.00
Prepaid Insurance Premium	1,008,732.01	-
Withholding Tax at Source	108,165.60	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	29,551,735.54	30,304,018.14
Non-Current Assets	2019	2018
Property, Plant and Equipment	102,163,109.88	106,193,202.01
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	59,842,735.05	45,310,952.78
Plant - Utility Plant in Service (UPIS)	102,101,577.74	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(42,258,842.69)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,842,735.05	45,310,952.78
Buildings and Other Structures	12,177,420.43	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,611,160.81)	(1,586,223.31)
Net Value - Buildings	1,487,085.96	1,512,023.46

Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,133,628.28)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,690,334.47	10,750,619.24
Machinery and Equipment	23,126,101.11	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,232,442.64)	(1,156,143.41)
Net Value - Office Equipment	319,479.13	395,778.36
Information and Communication Technology Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,389,885.54)	(2,241,391.39)
Net Value - Information and Communication	935,160.46	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(318,967.20)	(350,043.00)
Net Value - Communication Equipment	96,802.80	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(17,566.67)	(14,706.96)
Net Value - Sports Equipment	36,903.33	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(448,082.87)	(380,747.77)
Net Value - Technical and Scientific Equipment	229,203.97	296,539.07
Other Machinery and Equipment	40,114,074.64	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(18,605,523.22)	(17,113,691.13)
Net Value - Other Machinery and Equipment	21,508,551.42	22,469,825.51
Transportation Equipment	538,667.12	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,175,188.08)	(2,140,500.70)
Net Value - Motor Vehicles	538,667.12	573,354.50

	2019	2018
Furnitures, Fixtures and Books	34,039.67	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(106,534.24)	(71,269.78)
Net Value - Furniture and Fixtures	34,039.67	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	102,224,443.21	106,392,642.01
Total Assets	131,776,178.75	136,696,660.15

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LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	153,536.82	5,945,570.35
Due to Officers and Employees	998,243.77	250.00

Inter-Agency Payables

Due to BIR	566,712.79	812,580.29
Due to GSIS	390,330.93	(2,512.31)
Due to Pag-IBIG	64,752.94	58,466.92
Due to Philhealth	36,268.33	49,177.61
Due to GOCCs (SSS)	146,016.56	143,691.56
Due to BSP / Other Banks / Others	4,786.89	4,786.89

	2019	2018
1,151,780.59	5,945,820.35	
153,536.82	5,945,570.35	
998,243.77	250.00	
1,208,868.44	1,066,190.96	
566,712.79	812,580.29	
390,330.93	(2,512.31)	
64,752.94	58,466.92	
36,268.33	49,177.61	
146,016.56	143,691.56	
4,786.89	4,786.89	

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
 Customer Deposit Payable
 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 Liabilities & Equity

83,328.87	87,582.91
83,328.87	87,582.91
2,443,977.90	7,099,594.22
23,050,294.27	17,108,566.63
23,050,294.27	17,108,566.63

1,234,431.50	15,794,148.69
552,089.20	-
646,761.16	15,720,273.39
35,581.14	73,875.30
24,284,725.77	32,902,715.32
26,728,703.67	40,002,309.54
105,047,475.08	96,694,350.61
105,047,475.08	96,694,350.61
105,047,475.08	96,694,350.61
131,776,178.75	136,696,660.15

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, 2019

	This Month	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,105,228.94	39,265,065.38
Other Receipts		
Receipts of unused petty cash fund		2,222.03
Receipt of refund of cash advances	34,272.52	72,309.59
Other miscellaneous receipts	4,124.83	21,074.92
		-
Total Cash Inflows	5,143,626.29	39,360,671.92
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,198,853.91	8,793,548.20
Payment of maintenance and other operating expenses	3,479,619.83	12,598,683.79
Purchase of Inventories		
Purchase of inventories held for consumption	499,126.00	1,354,336.36
Grant of Cash Advances		
Advances for payroll	518,882.96	4,327,819.15
Advances to officers and employees	174,090.00	863,302.76
		-
Payment of Account Payable	-	4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	66,746.14	470,374.27
Remittance of GSIS/Pag IBIG/Philhealth	283,712.25	2,377,458.69
Total Cash Outflows	6,221,031.09	35,381,511.33
Net Cash Provided (used) by Operating	(1,077,404.80)	3,979,160.59

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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**

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning

Cash and Cash Equivalents, Ending

9,096.69	66,921.15
9,096.69	66,921.15
242,723.50	2,742,384.69
	671,068.00
242,723.50	3,413,452.69
-	-
(233,626.81)	(3,346,531.54)
	-
253,265.68	1,793,963.65
253,265.68	1,793,963.65
(253,265.68)	(1,793,963.65)
	-
(1,564,297.29)	(1,161,334.60)
22,509,846.35	22,106,883.66
20,945,549.06	20,945,549.06

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at June 30, 2019	106,054,500.16	106,054,500.16
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	(1,007,025.08)	(1,007,025.08)
Other Adjustments		-
Balance at JULY 31, 2019	105,047,475.08	105,047,475.08

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, 2019

ASSETS	2019	2018
Current Assets		
Cash and Cash Equivalents	22,393,654.39	22,106,883.66
Cash On Hand	76,924.60	69,596.30
Cash - Collecting Officer	56,924.60	69,596.30
Petty Cash	20,000.00	
Cash in Bank - Currency	22,316,729.79	22,037,287.36
Cash in Bank - Local Currency, Current Account	8,823,915.87	8,886,269.38
Cash in Bank - Local Currency, Savings Account	269,731.57	
Cash in Bank - Local Currency, Time Deposits	13,223,082.35	13,151,017.98
Receivables	3,544,986.63	3,886,119.26
Loans and Receivable Accounts	3,166,201.56	3,465,230.68
Accounts Receivable	4,303,311.87	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>	(1,137,110.31)	(1,137,110.31)
Other Receivables	378,785.07	420,888.58
Receivables - Disallowances/Charges	83,893.38	107,693.38
Due from Officers and Employees	12,234.22	1,000.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	278,657.47	308,195.20
Inventories	1,010,813.14	896,712.11
Inventory Held for Consumption	1,010,813.14	896,712.11
Office Supplies Inventory	179,005.43	233,646.10
Accountable Forms, Plates and Stickers Inventory	105,351.05	182,005.12
Non-Accountable Forms Inventory	13,918.15	25,762.29
Chemical and Filtering Supplies Inventory	127,379.09	97,226.11
Other Supplies and Materials Inventory	585,159.42	358,072.49

Other Current Assets	4,388,302.01	3,414,303.11
Advances	45,349.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	45,349.00	10,000.00
Prepayments	1,812,742.63	812,224.00
Prepaid Insurance Premium	1,008,732.01	-
Withholding Tax at Source	112,063.42	120,276.80
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	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	31,337,756.17	30,304,018.14
Non-Current Assets		
Property, Plant and Equipment	102,589,014.63	106,193,202.01
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	59,736,208.17	45,310,952.78
Plant - Utility Plant in Service (UPIS)	102,217,757.74	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(42,481,549.57)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,736,208.17	45,310,952.78
Buildings and Other Structures	12,165,245.82	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,614,723.31)	(1,586,223.31)
Net Value - Buildings	1,483,523.46	1,512,023.46
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,142,240.39)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,681,722.36	10,750,619.24

Machinery and Equipment

Office Equipment

Accumulated Depreciation - Office Equipment

Net Value - Office Equipment

Equipment

Accumulated 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

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

23,680,700.47	24,210,777.59
1,551,921.77	1,551,921.77
(1,243,342.53)	(1,156,143.41)
308,579.24	395,778.36
3,325,046.00	3,184,536.00
(2,411,098.99)	(2,241,391.39)
913,947.01	943,144.61
415,770.00	415,770.00
(314,527.80)	(350,043.00)
101,242.20	65,727.00
54,470.00	54,470.00
(17,975.20)	(14,706.96)
36,494.80	39,763.04
677,286.84	677,286.84
(457,702.17)	(380,747.77)
219,584.67	296,539.07
40,919,494.64	39,583,516.64
(18,818,642.09)	(17,113,691.13)
22,100,852.55	22,469,825.51
533,711.78	573,354.50
2,713,855.20	2,713,855.20
(2,180,143.42)	(2,140,500.70)
533,711.78	573,354.50
29,001.89	69,304.13
140,573.91	140,573.91
(111,572.02)	(71,269.78)
29,001.89	69,304.13

Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	102,650,347.96	106,392,642.01
Total Assets	133,988,104.13	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable
Due to Officers and Employees

1,160,488.15	5,945,820.35
162,244.38	5,945,570.35
998,243.77	250.00

Inter-Agency Payables

Inter-Agency Payables

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

1,308,323.30	1,066,190.96
663,732.68	812,580.29
394,370.12	(2,512.31)
48,267.08	58,466.92
40,889.97	49,177.61
-	-
156,276.56	143,691.56
-	-
4,786.89	4,786.89
85,517.62	87,582.91
85,517.62	87,582.91

Other Payables

Other Payables

Total Current Liabilities	2,554,329.07	7,099,594.22
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	22,864,331.59	17,108,566.63
Loans Payable - Domestic	22,864,331.59	17,108,566.63
Deferred Credits/Unearned Income		
Deferred Credits	1,231,782.78	15,794,148.69
Customer Deposit Payable	545,060.94	-
Other Deferred Credits	652,463.29	15,720,273.39
Other Unearned Revenue	34,258.55	73,875.30
Total Non-Current Liabilities	24,096,114.37	32,902,715.32
Total Liabilities	26,650,443.44	40,002,309.54
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	107,337,660.69	96,694,350.61
Retained Earnings/Capital Reserve	107,337,660.69	96,694,350.61
Total Equity	107,337,660.69	96,694,350.61
Total Liabilities & Equity	133,988,104.13	136,696,660.15

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 August 2019

Income

Service and Business Income

Rent/Lease Income

Waterworks System Fees

Sales Revenue

Interest Income

Fines and Penalties - Business Income

Total Service and Business Income

This Month	Year to Date
-	1,500.00
5,307,314.75	42,125,143.06
865.00	2,749.00
11,378.70	95,030.17
198,794.91	1,359,726.34
5,518,353.36	43,584,148.57

Total Income

5,518,353.36	43,584,148.57
---------------------	----------------------

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

Overtime and Night Pay

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

990,470.00	8,284,901.07
195,544.60	1,700,478.16
1,186,014.60	9,985,379.23
110,000.00	912,363.90
23,500.00	183,750.00
23,500.00	183,750.00
-	335,240.00
3,603.84	34,344.72
-	1,293,623.00
30,400.00	398,200.00
191,003.84	3,341,271.62
145,064.28	1,227,091.22
-	46,000.00
14,394.29	107,355.96
5,500.00	45,953.34
164,958.57	1,426,400.52
-	520,004.15
-	23,000.00
-	543,004.15
1,541,977.01	15,296,055.52

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

56,552.10 692,319.59

Training and Scholarship Expenses

Training Expenses

21,285.00 369,585.00

Supplies and Materials Expenses

Office Supplies Expenses

69,972.80 425,901.85

Accountable Forms Expenses

4,730.40 76,654.07

Non-Accountable Forms Expenses

2,192.78 14,784.14

Drugs and Medicines Expenses

- 978.75

Fuel, Oil and Lubricants Expenses

34,296.95 234,846.53

Chemical and Filtering Supplies Expenses

48,687.99 342,147.02

Other Supplies and Materials Expenses

14,116.93 45,117.27

Total Supplies and Materials Expenses

173,997.85 1,140,429.63

Utilities Expenses

Water Expenses

4,281.25 34,647.15

Electricity Expenses

92,276.23 265,220.99

Total Utilities Expenses

96,557.48 299,868.14

Communication Expenses

Postage and Courier Services

685.00 22,374.43

Telephone Expenses

31,897.87 179,212.93

Internet Subscription Expenses

- 13,440.00

Cable, Satellite, Telegraph and Radio Expenses

- -

Total Communication Expenses

32,582.87 215,027.36

Survey, Research, Exploration and Development Expenses

Research, Exploration and Development Expenses

- 9,083.00

Total Survey, Research, Exploration and Development Expenses

- 9,083.00

Generation, Transmission and Distribution Expenses

Generation, Transmission and Distribution Expenses

79,262.03 7,138,091.61

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

8,200.00 65,600.00

Professional Services

Legal Services

- 61,504.80

Total Professional Services

- 61,504.80

General Services

Security Services

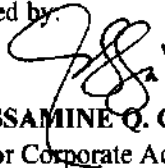
33,000.00 217,500.00

Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	51,614.31	1,078,590.62
Repairs and Maintenance - Buildings and Other Structures	10,273.00	43,172.00
Repairs and Maintenance - Machinery and Equipment	25,985.92	502,331.47
Repairs and Maintenance - Transportation Equipment	10,557.00	167,557.43
Repairs and Maintenance - Furniture and Fixtures	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	98,430.23	1,810,401.52
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,956.31	64,912.11
Insurance Expenses	2,981.08	789,970.55
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	5,937.39	877,382.66
Labor and Wages		
Labor and Wages	363,337.53	2,939,738.14
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	3,600.00	13,376.00
Printing and Publication Expenses	1,320.00	9,395.00
Representation Expenses	7,578.87	117,895.63
Rent/Lease Expenses	-	200,000.00
Membership Dues and Contributions to Organizations	-	9,289.00
Directors and Committee Members' Fees	29,400.00	257,250.00
Other Maintenance and Operating Expenses	103,023.73	103,734.71
Total Other Maintenance and Other Operating Expenses	144,922.60	710,940.34
Total Maintenance and Other Operating Expenses	1,114,065.08	16,547,471.79
Financial Expenses		
Interest Expenses	68,057.18	555,408.55
Bank Charges	100.00	2,823.00
Total Financial Expenses	68,157.18	558,231.55
Non-Cash Expenses		
Depreciation - Infrastructure Assets	222,706.88	1,781,655.04
Depreciation - Buildings and Other Structures	12,174.61	97,396.88
Depreciation - Machinery and Equipment	255,858.42	2,046,867.36
Depreciation - Transportation Equipment	4,955.34	39,642.72
Total Non-Cash Expenses	495,695.25	3,965,562.00
Discounts and Rebates		
Other Discounts	8,273.23	67,067.84
Total Expenses	3,228,167.75	36,434,388.70

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

2,290,185.61	7,149,759.87
-	
2,290,185.61	7,149,759.87
-	
2,290,185.61	7,149,759.87
-	
2,290,185.61	7,149,759.87

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, 2019

		Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,130,413.37	44,395,478.75
Other Receipts		
Receipts of unused petty cash fund		2,222.03
Receipt of refund of cash advances	416.13	72,725.72
Other miscellaneous receipts	3,000.00	24,074.92
		-
Total Cash Inflows	5,133,829.50	44,494,501.42
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,045,322.34	9,838,870.54
Payment of maintenance and other operating expenses	849,924.13	13,448,607.92
Purchase of Inventories		
Purchase of inventories held for consumption	80,137.56	1,434,473.92
Grant of Cash Advances		
Advances for payroll	368,487.13	4,696,306.28
Advances to officers and employees	56,959.00	920,261.76
		-
Payment of Account Payable		4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	66,746.14	537,120.41
Remittance of GSIS/Pag IBIG/Philhealth	305,650.83	2,683,109.52
Total Cash Outflows	2,773,227.13	38,154,738.46
Net Cash Provided (used) by Operating	2,360,602.37	6,339,762.96

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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**

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning**Cash and Cash Equivalents, Ending**

9,102.96	76,024.11
9,102.96	76,024.11
116,180.00	2,858,564.69
805,420.00	1,476,488.00
921,600.00	4,335,052.69
-	-
(912,497.04)	(4,259,028.58)
	-
	1,793,963.65
-	1,793,963.65
-	(1,793,963.65)
	-
1,448,105.33	286,770.73
20,945,549.06	22,106,883.66
22,393,654.39	22,393,654.39

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at July 31, 2019	105,047,475.08	105,047,475.08
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	2,290,185.61	2,290,185.61
Other Adjustments		-
Balance at August 31, 2019	107,337,660.69	107,337,660.69

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 September 2019

Income

Service and Business Income

Rent/Lease Income
Waterworks System Fees
Sales Revenue
Sales Discounts
Interest Income
Fines and Penalties - Business Income
Other Business Income
Miscellaneous Income
Total Service and Business Income

This Month	Year to Date
-	1,500.00
5,494,338.40	47,619,481.46
(442.00)	2,307.00
-	-
14,173.02	109,203.19
194,013.51	1,553,739.85
-	-
-	-
5,702,082.93	49,286,231.50

Total Income

5,702,082.93	49,286,231.50
---------------------	----------------------

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
Overtime and Night Pay
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

993,921.00	9,278,822.07
205,321.83	1,905,799.99
1,199,242.83	11,184,622.06
110,000.00	1,022,363.90
23,500.00	207,250.00
23,500.00	207,250.00
-	335,240.00
-	34,344.72
-	1,293,623.00
30,400.00	428,600.00
187,400.00	3,528,671.62
145,064.28	1,372,155.50
5,500.00	51,500.00
14,394.29	121,750.25
5,500.00	51,453.34
170,458.57	1,596,859.09

Other Personnel Benefits		
Terminal Leave Benefits	-	520,004.15
Other Personnel Benefits	5,000.00	28,000.00
Total Other Personnel Benefits	5,000.00	548,004.15
Total Personnel Services	1,562,101.40	16,858,156.92
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	23,974.00	716,293.59
Training and Scholarship Expenses		
Training Expenses	5,600.00	375,185.00
Supplies and Materials Expenses		
Office Supplies Expenses	48,630.10	474,531.95
Accountable Forms Expenses	8,440.12	85,094.19
Non-Accountable Forms Expenses	-	14,784.14
Drugs and Medicines Expenses	-	978.75
Fuel, Oil and Lubricants Expenses	21,751.90	256,598.43
Chemical and Filtering Supplies Expenses	37,609.92	379,756.94
Other Supplies and Materials Expenses	12,580.09	57,697.36
Total Supplies and Materials Expenses	129,012.13	1,269,441.76
Utilities Expenses		
Water Expenses	3,553.07	38,200.22
Electricity Expenses	-	265,220.99
Total Utilities Expenses	3,553.07	303,421.21
Communication Expenses		
Postage and Courier Services	2,252.00	24,626.43
Telephone Expenses	17,046.92	196,259.85
Internet Subscription Expenses	-	13,440.00
Total Communication Expenses	19,298.92	234,326.28
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	9,083.00
Total Survey, Research, Exploration and Development Expenses	-	9,083.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,312,171.66	8,450,263.27

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

Professional Services

Legal Services

Auditing Services

Total Professional Services**General Services**

Security Services

Repairs and Maintenance

Repairs and Maintenance - Land Improvements

Repairs and Maintenance - Infrastructure Assets

Repairs and Maintenance - Buildings and Other

Structures

Repairs and Maintenance - Machinery and Equipment

Repairs and Maintenance - Transportation Equipment

Repairs and Maintenance - Furniture and Fixtures

Total Repairs and Maintenance**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses

Insurance Expenses

Fidelity Bond Premiums

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

Rent/Lease Expenses

Organizations

Directors and Committee Members' Fees

Other Maintenance and Operating Expenses

Total Other Maintenance and Other Operating Exp**Total Maintenance and Other Operating Expenses**

-	65,600.00
-	61,504.80
7,530.00	7,530.00
7,530.00	69,034.80
33,000.00	250,500.00
-	18,750.00
66,539.40	1,145,130.02
125.00	43,297.00
63,567.46	565,898.93
18,521.12	186,078.55
327.00	327.00
149,079.98	1,959,481.50
10,767.17	75,679.28
10,587.88	800,558.43
-	22,500.00
21,355.05	898,737.71
353,048.07	3,292,786.21
2,500.00	15,876.00
651.00	10,046.00
7,058.60	124,954.23
100,000.00	300,000.00
-	9,289.00
47,775.00	305,025.00
-	103,734.71
157,984.60	868,924.94
2,215,607.48	18,763,079.27

Financial Expenses

Interest Expenses

Bank Charges

Total Financial Expenses**Non-Cash Expenses**

Depreciation - Land Improvements

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment

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/Cont****Net Income/(Loss)****Other Comprehensive Income/(Loss) for the Period****Comprehensive Income/(Loss) for the Period**

67,256.50	622,665.05
2,550.00	5,373.00
69,806.50	628,038.05
-	-
222,706.88	2,004,361.92
12,174.61	109,571.49
255,858.42	2,302,725.78
4,955.34	44,598.06
495,695.25	4,461,257.25
8,810.30	75,878.14
4,352,020.93	40,786,409.63
1,350,062.00	8,499,821.87
-	
1,350,062.00	8,499,821.87
-	
1,350,062.00	8,499,821.87
-	
1,350,062.00	8,499,821.87

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, 2019

ASSETS		2019	2018
Current Assets			
Cash and Cash Equivalents		23,986,853.95	22,106,883.66
Cash On Hand		98,545.73	69,596.30
Cash - Collecting Officer		78,545.73	69,596.30
Petty Cash		20,000.00	
Cash in Bank - Currency		23,888,308.22	22,037,287.36
Cash in Bank - Local Currency, Current Account		10,126,588.72	8,886,269.38
Cash in Bank - Local Currency, Savings Account		529,234.07	
Cash in Bank - Local Currency, Time Deposits		13,232,485.43	13,151,017.98
Receivables		3,574,094.85	3,886,119.26
Loans and Receivable Accounts		3,218,097.85	3,465,230.68
Accounts Receivable		4,355,208.16	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>		(1,137,110.31)	(1,137,110.31)
Other Receivables		355,997.00	420,888.58
Receivables - Disallowances/Charges		80,893.38	107,693.38
Due from Officers and Employees		200.00	1,000.00
Due from National Government Agencies		4,000.00	4,000.00
Other Receivables		270,903.62	308,195.20
Inventories		935,652.05	896,712.11
Inventory Held for Consumption		935,652.05	896,712.11
Office Supplies Inventory		188,198.33	233,646.10
Accountable Forms, Plates and Stickers Inventory		96,910.93	182,005.12
Non-Accountable Forms Inventory		13,918.15	25,762.29
Chemical and Filtering Supplies Inventory		89,769.17	97,226.11
Other Supplies and Materials Inventory		546,855.47	358,072.49

Other Current Assets**Advances**

Advances for Payroll

Advances to Officers and Employees

Prepayments

Prepaid Insurance Premium

Withholding Tax at Source

Other Prepayments

Deposits

Other Deposits

Other Assets

4,405,058.14	3,414,303.11
56,889.00	79,908.73
-	69,908.73
56,889.00	10,000.00
1,817,958.76	812,224.00
1,008,732.01	-
117,279.55	120,276.80
691,947.20	691,947.20
3,000.00	3,000.00
3,000.00	3,000.00
2,527,210.38	2,519,170.38

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 Improvement

Net Value - Water Plant, Structure and Improvement

102,347,843.38	106,193,202.01
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
-	-
6,354,146.50	6,354,146.50
59,768,025.29	45,310,952.78
102,472,281.74	82,047,429.24
(42,704,256.45)	(36,736,476.46)
59,768,025.29	45,310,952.78
12,153,071.21	12,262,642.70
3,098,246.77	3,098,246.77
(1,618,285.81)	(1,586,223.31)
1,479,960.96	1,512,023.46
12,823,962.75	12,823,962.75
(2,150,852.50)	(2,073,343.51)
10,673,110.25	10,750,619.24

Machinery and Equipment	23,429,879.83	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,254,242.42)	(1,156,143.41)
Net Value - Office Equipment	297,679.35	395,778.36
Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,432,312.44)	(2,241,391.39)
Net Value - Information and Communication Technology Equipment	892,733.56	943,144.61
Communication Equipment	415,770.00	415,770.00
Equipment	(310,088.40)	(350,043.00)
Net Value - Communication Equipment	105,681.60	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(18,383.73)	(14,706.96)
Net Value - Sports Equipment	36,086.27	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(467,321.47)	(380,747.77)
Net Value - Technical and Scientific Equipment	209,965.37	296,539.07
Other Machinery and Equipment	40,919,494.64	39,583,516.64
Equipment	(19,031,760.96)	(17,113,691.13)
Net Value - Other Machinery and Equipment	21,887,733.68	22,469,825.51
Transportation Equipment	528,756.44	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,185,098.76)	(2,140,500.70)
Net Value - Motor Vehicles	528,756.44	573,354.50
Watercraft		
Furnitures, Fixtures and Books	23,964.11	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(116,609.80)	(71,269.78)

Net Value - Furniture and Fixtures	23,964.11	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	102,409,176.71	106,392,642.01
Total Assets	135,310,835.70	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables	1,261,280.59	5,945,820.35
Accounts Payable	263,036.82	5,945,570.35
Due to Officers and Employees	998,243.77	250.00

Inter-Agency Payables

Inter-Agency Payables	1,365,276.27	1,066,190.96
Due to BIR	723,348.39	812,580.29
Due to GSIS	394,383.89	(2,512.31)
Due to Pag-IBIG	51,068.47	58,466.92
Due to Philhealth	33,852.07	49,177.61
Due to GOCCs (SSS)	157,836.56	143,691.56
Due to BSP / Other Banks / Others	4,786.89	4,786.89

Other Payables	84,276.45	87,582.91
Other Payables	84,276.45	87,582.91
Total Current Liabilities	2,710,833.31	7,099,594.22
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	22,678,368.91	17,108,566.63
Loans Payable - Domestic	22,678,368.91	17,108,566.63
Deferred Credits/Unearned Income		
Deferred Credits	1,233,910.79	15,794,148.69
Customer Deposit Payable	547,188.95	-
Other Deferred Credits	652,463.29	15,720,273.39
Other Unearned Revenue	34,258.55	73,875.30
Total Non-Current Liabilities	23,912,279.70	32,902,715.32
Total Liabilities	26,623,113.01	40,002,309.54
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	108,687,722.69	96,694,350.61
Retained Earnings/Capital Reserve	108,687,722.69	96,694,350.61
Total Equity	108,687,722.69	96,694,350.61
Total Liabilities & Equity	135,310,835.70	136,696,660.15

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at August 31, 2019	107,337,660.69	107,337,660.69
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	1,350,062.00	1,350,062.00
Other Adjustments		-
Balance at August 31, 2019	108,687,722.69	108,687,722.69

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, 2019

	This Month	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,728,276.05	50,123,754.80
Other Receipts		
Receipts of unused petty cash fund		2,222.03
Receipt of refund of cash advances	1,971.40	74,697.12
Other miscellaneous receipts	15,874.22	39,949.14
		-
Total Cash Inflows	5,746,121.67	50,240,623.09
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,058,334.70	10,897,205.24
Payment of maintenance and other operating expenses	1,759,435.75	14,953,343.24
Purchase of Inventories		
Purchase of inventories held for consumption	64,643.00	1,499,116.92
Grant of Cash Advances		
Advances for payroll	356,168.49	5,052,474.77
Advances to officers and employees	39,150.00	959,411.76
		-
Payment of Account Payable	-	4,595,988.11
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld	66,746.14	603,866.55
Remittance of GSIS/Pag IBIG/Philhealth	311,366.70	2,994,476.22
Total Cash Outflows	3,655,844.78	41,555,882.81
Net Cash Provided (used) by Operating	2,090,276.89	8,684,740.28

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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**

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning

Cash and Cash Equivalents, Ending

11,338.42	87,362.53
11,338.42	87,362.53
254,524.00	3,113,088.69
	1,476,488.00
254,524.00	4,589,576.69
-	-
(243,185.58)	(4,502,214.16)
	-
253,891.75	2,302,555.83
253,891.75	2,302,555.83
(253,891.75)	(2,302,555.83)
	-
1,593,199.56	1,879,970.29
22,393,654.39	22,106,883.66
23,986,853.95	23,986,853.95

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 2019

Income

Service and Business Income

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

This Month	Year to Date
-	1,500.00
4,634,693.38	52,254,174.84
-	2,307.00
11,027.07	120,230.26
159,733.92	1,713,473.77
4,805,454.37	54,091,685.87

Total Income

4,805,454.37	54,091,685.87
---------------------	----------------------

Expenses

Personal Services

Salaries and Wages

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

Total Salaries and Wages

989,696.24	10,268,518.31
224,876.29	2,130,676.28
1,214,572.53	12,399,194.59

Other Compensation

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

Total Other Compensation

110,000.00	1,132,363.90
23,500.00	230,750.00
23,500.00	230,750.00
-	335,240.00
4,504.80	38,849.52
-	1,293,623.00
30,400.00	459,000.00
191,904.80	3,720,576.42

Personnel Benefit Contributions

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

Total Personnel Benefit Contributions

(304,886.40)	1,067,269.10
5,500.00	57,000.00
14,396.39	136,146.64
(5,900.00)	45,553.34
(290,890.01)	1,305,969.08

Other Personnel Benefits

Terminal Leave Benefits
Other Personnel Benefits

Total Other Personnel Benefits

-	520,004.15
-	28,000.00
-	548,004.15

Total Personnel Services

1,115,587.32	17,973,744.24
---------------------	----------------------

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

130,607.43 846,901.02

Training and Scholarship Expenses

Training Expenses

12,600.00 387,785.00

Supplies and Materials Expenses

Office Supplies Expenses

197,005.25 671,537.20

Accountable Forms Expenses

5,361.12 90,455.31

Non-Accountable Forms Expenses

1,834.99 16,619.13

Drugs and Medicines Expenses

487.50 1,466.25

Fuel, Oil and Lubricants Expenses

300,236.17 556,834.60

Chemical and Filtering Supplies Expenses

47,273.58 427,030.52

Other Supplies and Materials Expenses

34,092.22 91,789.58

Total Supplies and Materials Expenses

586,290.83 1,855,732.59

Utilities Expenses

Water Expenses

384.74 38,584.96

Electricity Expenses

27,630.57 292,851.56

Total Utilities Expenses

28,015.31 331,436.52

Communication Expenses

Postage and Courier Services

488.00 25,114.43

Telephone Expenses

24,557.49 220,817.34

Internet Subscription Expenses

- 13,440.00

Total Communication Expenses

25,045.49 259,371.77

Expenses

Research, Exploration and Development Expenses

23,381.20 32,464.20

Total Survey, Research, Exploration and Development Expenses

23,381.20 32,464.20

Expenses

Generation, Transmission and Distribution Expenses

784,999.44 9,235,262.71

Expenses

Extraordinary and Miscellaneous Expenses

16,400.00 82,000.00

Professional Services

Legal Services

- 61,504.80

Consultancy Services

- -

Auditing Services

- 7,530.00

Total Professional Services

- 69,034.80

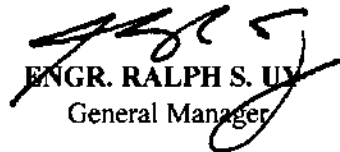
General Services		
Security Services	33,000.00	283,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	92,955.41	1,238,085.43
Structures	16,610.00	59,907.00
Repairs and Maintenance - Machinery and Equipment	78,590.67	644,489.60
Repairs and Maintenance - Transportation Equipment	16,246.00	202,324.55
Repairs and Maintenance - Furniture and Fixtures	-	327.00
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	204,402.08	2,163,883.58
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	6,376.33	82,055.61
Insurance Expenses	4,975.80	805,534.23
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	11,352.13	910,089.84
Labor and Wages		
Labor and Wages	340,163.46	3,632,949.67
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	600.00	16,476.00
Printing and Publication Expenses	1,065.00	11,111.00
Representation Expenses	12,553.75	137,507.98
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	-	300,000.00
Membership Dues and Contributions to Organizations	-	9,289.00
Subscription Expenses	-	-
Donations	-	-
Directors and Committee Members' Fees	36,750.00	341,775.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	903.74	104,638.45
Total Other Maintenance and Other Operating Expenses	51,872.49	920,797.43
Total Maintenance and Other Operating Expenses	2,248,129.86	21,011,209.13
Financial Expenses		
Interest Expenses	64,312.09	686,977.14
Bank Charges	-	5,373.00
Other Financial Charges	-	-
Total Financial Expenses	64,312.09	692,350.14
Non-Cash Expenses		

Depreciation - Infrastructure Assets	222,706.88	2,227,068.80
Depreciation - Buildings and Other Structures	12,174.61	121,746.10
Depreciation - Machinery and Equipment	255,858.42	2,558,584.20
Depreciation - Transportation Equipment	4,955.34	49,553.40
Total Non-Cash Expenses	495,695.25	4,956,952.50
Discounts and Rebates		
Other Discounts	8,877.00	84,755.14
Total Expenses	3,932,601.52	44,719,011.15
Profit/(Loss) Before Tax	872,852.85	9,372,674.72
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	872,852.85	9,372,674.72
Assistance/Subsidy/(Financial Assistance/Subsidy/Contr	-	
Net Income/(Loss)	872,852.85	9,372,674.72
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	872,852.85	9,372,674.72

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 October 31, 2019

	This Month	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	4,976,059.06	55,099,813.86
		-
Other Receipts		-
Receipts of unused petty cash fund	4,920.45	7,142.48
Receipt of refund of cash advances	5,223.25	79,920.37
Other miscellaneous receipts	8,343.24	48,292.38
		-
Total Cash Inflows	4,994,546.00	55,235,169.09
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,006,904.31	11,904,109.55
Payment of maintenance and other operating expenses	1,974,640.16	16,927,983.40
		-
Purchase of Inventories		-
Purchase of inventories held for consumption	154,248.40	1,653,365.32
		-
Grant of Cash Advances		-
Advances for payroll	328,173.77	5,380,648.54
Advances to officers and employees	89,625.25	1,049,037.01
		-
Payment of Account Payable		4,595,988.11
		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		-
Remittance of taxes withheld	66,746.14	670,612.69
Remittance of GSIS/Pag IBIG/Philhealth	311,382.75	3,305,858.97
		-
Total Cash Outflows	3,931,720.78	45,487,603.59
Net Cash Provided (used) by Operating	1,062,825.22	9,747,565.50

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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**

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning**Cash and Cash Equivalents, Ending**

		-
	8,821.65	96,184.18
	8,821.65	96,184.18
	27,780.00	3,140,868.69
	1,483,850.00	2,960,338.00
	1,511,630.00	6,101,206.69
	-	-
	(1,502,808.35)	(6,005,022.51)
	-	-
	250,917.89	2,553,473.72
	250,917.89	2,553,473.72
	(250,917.89)	(2,553,473.72)
	-	-
	(690,901.02)	1,189,069.27
	23,986,853.95	22,106,883.66
	23,295,952.93	23,295,952.93

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, 2019

ASSETS		2019	2018
Current Assets			
Cash and Cash Equivalents		23,295,952.93	22,106,883.66
Cash On Hand		20,000.00	69,596.30
Cash - Collecting Officer		(0.00)	69,596.30
Petty Cash		20,000.00	-
Cash in Bank - Currency		23,275,952.93	22,037,287.36
Cash in Bank - Local Currency, Current Account		9,606,980.83	8,886,269.38
Cash in Bank - Local Currency, Savings Account		427,665.01	
Cash in Bank - Local Currency, Time Deposits		13,241,307.09	13,151,017.98
Receivables		3,490,666.54	3,886,119.26
Loans and Receivable Accounts		3,148,029.10	3,465,230.68
Accounts Receivable		4,285,139.41	4,602,340.99
<i>Allowance for Impairment - Accounts Receivable</i>		(1,137,110.31)	(1,137,110.31)
Other Receivables		342,637.44	420,888.58
Receivables - Disallowances/Charges		77,293.38	107,693.38
Due from Officers and Employees		200.00	1,000.00
Due from National Government Agencies		4,000.00	4,000.00
Other Receivables		261,144.06	308,195.20
Inventories		768,132.39	896,712.11
Inventory Held for Consumption		768,132.39	896,712.11
Office Supplies Inventory		146,561.48	233,646.10
Accountable Forms, Plates and Stickers Inventory		91,549.81	182,005.12
Non-Accountable Forms Inventory		12,083.16	25,762.29

Chemical and Filtering Supplies Inventory	42,495.59	97,226.11
Other Supplies and Materials Inventory	475,442.35	358,072.49
Other Current Assets	3,722,611.45	3,414,303.11
Advances	78,389.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	78,389.00	10,000.00
Prepayments	1,114,012.07	812,224.00
Prepaid Insurance Premium	1,008,732.01	-
Withholding Tax at Source	105,280.06	120,276.80
Other Prepayments	-	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	31,277,363.31	30,304,018.14
Non-Current Assets		
Property, Plant and Equipment	103,690,439.52	106,193,202.01
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	59,573,098.41	45,310,952.78
Plant - Utility Plant in Service (UPIS)	102,500,061.74	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(42,926,963.33)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,573,098.41	45,310,952.78
Buildings and Other Structures	12,140,896.60	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,621,848.31)	(1,586,223.31)
Net Value - Buildings	1,476,398.46	1,512,023.46

Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
and Improvement	(2,159,464.61)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,664,498.14	10,750,619.24
Machinery and Equipment	24,989,570.58	24,210,777.59
Office Equipment	1,551,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,265,142.31)	(1,156,143.41)
Net Value - Office Equipment	286,779.46	395,778.36
Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and Communication Technology Equipment	(2,453,525.89)	(2,241,391.39)
Net Value - Information and Communication Technology Equipment	871,520.11	943,144.61
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(305,649.00)	(350,043.00)
Net Value - Communication Equipment	110,121.00	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(18,792.26)	(14,706.96)
Net Value - Sports Equipment	35,677.74	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(476,940.77)	(380,747.77)
Net Value - Technical and Scientific Equipment	200,346.07	296,539.07
Other Machinery and Equipment	42,730,006.03	39,583,516.64
Accumulated Depreciation - Other Machinery and Equipment	(19,244,879.83)	(17,113,691.13)
Net Value - Other Machinery and Equipment	23,485,126.20	22,469,825.51
Transportation Equipment	523,801.10	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20

Accumulated Depreciation - Motor Vehicles	(2,190,054.10)	(2,140,500.70)
Net Value - Motor Vehicles	523,801.10	573,354.50
Furnitures, Fixtures and Books	18,926.33	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
	(121,647.58)	(71,269.78)
Accumulated Depreciation - Furniture and Fixtures	18,926.33	69,304.13
Net Value - Furniture and Fixtures		
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets	61,333.33	199,440.00
Intangible Assets	199,440.00	199,440.00
Computer Software	(138,106.67)	-
Accumulated Amortization - Computer Software	61,333.33	199,440.00
Net Value - Computer Software		
Total Non-Current Assets	103,751,772.85	106,392,642.01
Total Assets	135,029,136.16	136,696,660.15

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

1,184,580.59	5,945,820.35
186,336.82	5,945,570.35
998,243.77	250.00
774,946.28	1,066,190.96
591,705.60	812,580.29
(72,835.87)	(2,512.31)
59,181.03	58,466.92


Due to Philhealth	
Due to NGAs	
Due to GOCCs (SSS)	
Due to LGUs	
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	
Customer Deposit Payable	
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 Liabilities & Equity	

34,392.07	49,177.61
-	-
157,716.56	143,691.56
-	-
4,786.89	4,786.89
90,014.84	87,582.91
90,014.84	87,582.91
2,049,541.71	7,099,594.22
22,492,406.23	17,108,566.63
22,492,406.23	17,108,566.63
1,291,898.49	15,794,148.69
615,611.13	-
652,682.81	15,720,273.39
23,604.55	73,875.30
23,784,304.72	32,902,715.32
25,833,846.43	40,002,309.54
109,195,289.73	96,694,350.61
109,195,289.73	96,694,350.61
109,195,289.73	96,694,350.61
135,029,136.16	136,696,660.15

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at September 30, 2019	108,687,722.69	108,687,722.69
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	872,852.85	872,852.85
Other Adjustments	(365,285.81)	(365,285.81)
Balance at October 31, 2019	109,195,289.73	109,195,289.73

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, 2019

ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash On Hand	
Cash - Collecting Officer	
Petty Cash	
Cash in Bank - Currency	
Cash in Bank - Local Currency, Current Account	
Cash in Bank - Local Currency, Savings Account	
Cash in Bank - Local Currency, Time Deposits	
Receivables	
Loans and Receivable Accounts	
Accounts Receivable	
<i>Allowance for Impairment - Accounts Receivable</i>	
Other Receivables	
Receivables - Disallowances/Charges	
Due from Officers and Employees	
Due from National Government Agencies	
Other Receivables	
<i>Allowance for Impairment - Other Receivables</i>	
Inventories	
Inventory Held for Consumption	
Office Supplies Inventory	
Accountable Forms, Plates and Stickers Inventory	
Non-Accountable Forms Inventory	

2019	2018
23,117,438.65	22,106,883.66
97,591.60	69,596.30
77,591.60	69,596.30
20,000.00	
23,019,847.05	22,037,287.36
9,350,737.44	8,886,269.38
418,974.98	
13,250,134.63	13,151,017.98
3,604,622.35	3,886,119.26
3,267,015.61	3,465,230.68
4,404,125.92	4,602,340.99
(1,137,110.31)	(1,137,110.31)
337,606.74	420,888.58
74,293.38	107,693.38
5,200.00	1,000.00
4,000.00	4,000.00
254,113.36	308,195.20
-	
637,952.24	896,712.11
637,952.24	896,712.11
115,580.17	233,646.10
85,873.33	182,005.12
12,083.16	25,762.29

Chemical and Filtering Supplies Inventory	(860.29)	97,226.11
Other Supplies and Materials Inventory	425,275.87	358,072.49
Other Current Assets	3,666,347.20	3,414,303.11
Advances	16,520.00	79,908.73
Advances for Payroll	-	69,908.73
Advances to Officers and Employees	16,520.00	10,000.00
Prepayments	1,119,616.82	812,224.00
Prepaid Rent	-	-
Prepaid Insurance Premium	1,008,732.01	-
Withholding Tax at Source	110,884.81	120,276.80
Other Prepayments	-	691,947.20
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	2,527,210.38	2,519,170.38
Deferred Charges/Losses	2,527,210.38	2,519,170.38
Total Current Assets	31,026,360.44	30,304,018.14
Non-Current Assets	103,812,544.27	106,193,202.01
Property, Plant and Equipment	6,354,146.50	6,354,146.50
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	59,356,991.53	45,310,952.78
Plant - Utility Plant in Service (UPIS)	102,506,661.74	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(43,149,670.21)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service (UPIS)	59,356,991.53	45,310,952.78
Buildings and Other Structures	12,128,721.99	12,262,642.70
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,625,410.81)	(1,586,223.31)

Net Value - Buildings	1,472,835.96	1,512,023.46
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
and Improvement	(2,168,076.72)	(2,073,343.51)
Net Value - Water Plant, Structure and Improvement	10,655,886.03	10,750,619.24
Machinery and Equipment	25,349,949.94	24,210,777.59
Office Equipment	1,651,921.77	1,551,921.77
Accumulated Depreciation - Office Equipment	(1,276,042.20)	(1,156,143.41)
Net Value - Office Equipment	375,879.57	395,778.36
Equipment	3,325,046.00	3,184,536.00
Accumulated Depreciation - Information and	(2,474,739.34)	(2,241,391.39)
Communication Technology Equipment		
Net Value - Information and Communication	850,306.66	943,144.61
Technology Equipment		
Communication Equipment	415,770.00	415,770.00
Equipment	(301,209.60)	(350,043.00)
Net Value - Communication Equipment	114,560.40	65,727.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(19,200.79)	(14,706.96)
Net Value - Sports Equipment	35,269.21	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(486,560.07)	(380,747.77)
Net Value - Technical and Scientific Equipment	190,726.77	296,539.07
Other Machinery and Equipment	43,241,206.03	39,583,516.64
Equipment	(19,457,998.70)	(17,113,691.13)
Net Value - Other Machinery and Equipment	23,783,207.33	22,469,825.51
Transportation Equipment	518,845.76	573,354.50
Motor Vehicles	2,713,855.20	2,713,855.20
Accumulated Depreciation - Motor Vehicles	(2,195,009.44)	(2,140,500.70)
Net Value - Motor Vehicles	518,845.76	573,354.50

Watercraft		
Furnitures, Fixtures and Books	13,888.55	69,304.13
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(126,685.36)	(71,269.78)
Net Value - Furniture and Fixtures	13,888.55	69,304.13
Construction in Progress	-	17,322,023.81
Construction in Progress - Infrastructure Assets	-	17,322,023.81
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	-
Net Value - Computer Software	61,333.33	199,440.00
Total Non-Current Assets	103,873,877.60	106,392,642.01
Total Assets	134,900,238.04	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable

Due to Officers and Employees

1,151,780.59	5,945,820.35
153,536.82	5,945,570.35
998,243.77	250.00

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

Due to GSIS

Due to Pag-IBIG

Due to Philhealth

886,534.93	1,066,190.96
683,627.17	812,580.29
(59,628.53)	(2,512.31)
65,964.23	58,466.92
33,828.61	49,177.61

Due to GOCCs (SSS)	157,956.56	143,691.56
Due to BSP / Other Banks / Others	4,786.89	4,786.89
Other Payables	83,025.49	87,582.91
Other Payables	83,025.49	87,582.91
Total Current Liabilities	2,121,341.01	7,099,594.22
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	22,306,443.55	17,108,566.63
Loans Payable - Domestic	22,306,443.55	17,108,566.63
Deferred Credits/Unearned Income		
Deferred Credits	1,310,747.06	15,794,148.69
Customer Deposit Payable	609,759.70	-
Other Deferred Credits	652,682.81	15,720,273.39
Other Unearned Revenue	48,304.55	73,875.30
Total Non-Current Liabilities	23,617,190.61	32,902,715.32
Total Liabilities	25,738,531.62	40,002,309.54
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	109,161,706.42	96,694,350.61
Retained Earnings/Capital Reserve	109,161,706.42	96,694,350.61
Total Equity	109,161,706.42	96,694,350.61
Total Liabilities & Equity	134,900,238.04	136,696,660.15

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 2019

Income

Service and Business Income

Rent/Lease Income
Waterworks System Fees
Sales Revenue
Interest Income
Fines and Penalties - Business Income
Other Business Income
Miscellaneous Income

Total Service and Business Income

This Month	Year to Date
-	1,500.00
5,750,516.41	58,004,691.25
8,437.50	10,744.50
11,034.42	131,264.68
178,425.87	1,891,899.64
3,538.00	3,538.00
-	-
5,951,952.20	60,043,638.07

Total Income

5,951,952.20	60,043,638.07
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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
Overtime and Night Pay
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

999,365.00	11,267,883.31
195,544.60	2,326,220.88
1,194,909.60	13,594,104.19
110,000.00	1,242,363.90
23,500.00	254,250.00
23,500.00	254,250.00
-	335,240.00
4,504.80	43,354.32
1,255,380.00	2,549,003.00
280,000.00	280,000.00
30,400.00	489,400.00
1,727,284.80	5,447,861.22
145,123.30	1,212,392.40
5,500.00	62,500.00
14,475.05	150,621.69
5,500.00	51,053.34
170,598.35	1,476,567.43

Other Personnel Benefits		
Terminal Leave Benefits	-	520,004.15
Other Personnel Benefits	39,349.00	67,349.00
Total Other Personnel Benefits	39,349.00	587,353.15
Total Personnel Services	3,132,141.75	21,105,885.99
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	82,666.08	929,567.10
Training and Scholarship Expenses		
Training Expenses	38,418.75	426,203.75
Supplies and Materials Expenses		
Office Supplies Expenses	44,110.31	715,647.51
Accountable Forms Expenses	5,676.48	96,131.79
Non-Accountable Forms Expenses	-	16,619.13
Drugs and Medicines Expenses	648.50	2,114.75
Fuel, Oil and Lubricants Expenses	29,268.89	586,103.49
Chemical and Filtering Supplies Expenses	43,355.88	470,386.40
Other Supplies and Materials Expenses	9,210.77	101,000.35
Total Supplies and Materials Expenses	132,270.83	1,988,003.42
Utilities Expenses		
Water Expenses	4,408.24	42,993.20
Electricity Expenses	29,244.64	322,096.20
Total Utilities Expenses	33,652.88	365,089.40
Communication Expenses		
Postage and Courier Services	1,260.00	26,374.43
Telephone Expenses	34,645.85	255,463.19
Internet Subscription Expenses	-	13,440.00
Cable, Satellite, Telegraph and Radio Expenses	3,600.00	3,600.00
Total Communication Expenses	39,505.85	298,877.62
Survey, Research, Exploration and Development Expenses		
Survey Expenses	25,000.00	25,000.00
Research, Exploration and Development Expenses	1,000.00	33,464.20
Total Survey, Research, Exploration and Development Expenses	26,000.00	58,464.20

Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,259,834.97	10,495,097.68
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	8,200.00	90,200.00
Professional Services		
Legal Services	450.00	61,954.80
Auditing Services	-	7,530.00
Total Professional Services	450.00	69,484.80
General Services		
Security Services	33,000.00	316,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	18,750.00
Repairs and Maintenance - Infrastructure Assets	60,916.25	1,299,001.68
Repairs and Maintenance - Buildings and Other Structures	11,170.00	71,077.00
Repairs and Maintenance - Machinery and Equipment	61,620.54	706,110.14
Repairs and Maintenance - Transportation Equipment	10,157.00	212,481.55
Repairs and Maintenance - Furniture and Fixtures	-	327.00
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	143,863.79	2,307,747.37
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,863.43	84,919.04
Insurance Expenses	-	805,534.23
Fidelity Bond Premiums	-	22,500.00
Total Taxes, Insurance Premiums and Other Fees	2,863.43	912,953.27
Labor and Wages		
Labor and Wages	352,492.35	3,985,442.02
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,800.00	18,276.00
Printing and Publication Expenses	72.00	11,183.00
Representation Expenses	12,484.00	149,991.98

Rent/Lease Expenses	-	300,000.00
Membership Dues and Contributions to Organizations	-	9,289.00
Directors and Committee Members' Fees	36,750.00	378,525.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	78,400.00	183,038.45
Total Other Maintenance and Other Operating Expenses	129,506.00	1,050,303.43
Total Maintenance and Other Operating Expenses	2,282,724.93	23,293,934.06
Financial Expenses		
Interest Expenses	65,655.16	752,632.30
Bank Charges	100.00	5,473.00
Other Financial Charges	-	-
Total Financial Expenses	65,755.16	758,105.30
Non-Cash Expenses		
Depreciation - Land Improvements	-	-
Depreciation - Infrastructure Assets	222,706.88	2,449,775.68
Depreciation - Buildings and Other Structures	12,174.61	133,920.71
Depreciation - Machinery and Equipment	255,858.42	2,814,442.62
Depreciation - Transportation Equipment	4,955.34	54,508.74
Total Non-Cash Expenses	495,695.25	5,452,647.75
Discounts and Rebates		
Other Discounts	8,873.42	93,628.56
Total Expenses	5,985,190.51	50,704,201.66
Profit/(Loss) Before Tax	(33,238.31)	9,339,436.41
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	(33,238.31)	9,339,436.41
Assistance/Subsidy/(Financial Assistance/Subsidy/Contr	-	
Net Income/(Loss)	(33,238.31)	9,339,436.41
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	(33,238.31)	9,339,436.41

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, 2019

	November	Year-to-Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue		
Collection of service and business income	5,750,135.59	60,849,949.45
		-
Other Receipts		-
Receipts of unused petty cash fund		7,142.48
Receipt of refund of cash advances	6,441.15	86,361.52
Other miscellaneous receipts	3,122.13	51,414.51
		-
Total Cash Inflows	5,759,698.87	60,994,867.96
Cash Outflows:		
Payment of Expenses		
Payment of personnel services	1,053,409.60	12,957,519.15
Payment of maintenance and other operating expenses	1,684,503.57	18,612,486.97
		-
Purchase of Inventories		-
Purchase of inventories held for consumption	21,917.25	1,675,282.57
		-
Grant of Cash Advances		-
Advances for payroll	1,894,721.74	7,275,370.28
Advances to officers and employees	43,570.00	1,092,607.01
		-
Payment of Account Payable		4,595,988.11
		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		-
Remittance of taxes withheld	66,746.14	737,358.83
Remittance of GSIS/Pag IBIG/Philhealth	312,098.00	3,617,956.97
		-
Total Cash Outflows	5,076,966.30	50,564,569.89
Net Cash Provided (used) by Operating	682,732.57	10,430,298.07

Cash Flows from Investing Activities**Cash Inflows:**

Receipt of Interest Earned

Total Cash Inflows**Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

Purchase of machinery and equipment

Total Cash Outflows**Net Cash Provided (used) by Investing****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**

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, Beginning**Cash and Cash Equivalents, Ending**

	-
8,827.54	105,011.72
8,827.54	105,011.72
6,600.00	3,147,468.69
611,200.00	3,571,538.00
617,800.00	6,719,006.69
-	-
(608,972.46)	(6,613,994.97)
	-
252,274.39	2,805,748.11
252,274.39	2,805,748.11
(252,274.39)	(2,805,748.11)
-	-
(178,514.28)	1,010,554.99
23,295,952.93	22,106,883.66
23,117,438.65	23,117,438.65

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, 2019**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at October 31, 2019	109,195,289.73	109,195,289.73
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	(33,238.31)	(33,238.31)
Other Adjustments	(345.00)	(345.00)
Balance at November 30, 2019	109,161,706.42	109,161,706.42

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager