BATO WATER DISTRICT Bato, Camarines Sur

CASH FLOW STATEMENT For the month ended December 31, 2018

| CACUELOWEDON | | Current Month | Year-to-Date | | |
|---|---|---------------|--------------|----------------|--|
| CASH FLOW FROM OPERATING ACTIVITEIS Cash Inflows: | | | | | |
| Collection of Water Bills | Р | 1,022,165.95 | Р | 13,886,905.01 | |
| Collection of Other Business Income | , | 38,658.00 | | 505,538.25 | |
| Fine & Penalties - Business Income | | 12,904.45 | | 178,494.45 | |
| Interest from Bank Deposit | | 1,560.66 | | 35,524.13 | |
| Fine & Penalties - Service Income | | 1,500.00 | | 14,504.25 | |
| Miscellaneous Income | | | | 2,250.00 | |
| Others: Refund/Retained Earnings | | | | 11,148.68 | |
| Total Cash Inflows | Р | 1,075,289.06 | - P | 14,634,364.77 | |
| Cash Outflows: | , | 1,073,283.00 | - | 14,034,304.77 | |
| Payment for Personal Services | Р | 190,907.69 | Р | 4,418,183.41 | |
| Operating & Maintenance Expenses | , | 566,354.80 | ٢ | 4,418,183.41 | |
| Remittances to B.I.R. | | 32,353.56 | | 675,599.05 | |
| Remittances to G.S.I.S. | | 93,635.46 | | 962,304.36 | |
| Remittances to PAG-IBIG | | 19,688.65 | | 234,074.74 | |
| Remittances to PHILHEALTH | | 7,176.70 | | 68,711.44 | |
| Due to Officers & Employees | | 7,170.70 | | 108,721.23 | |
| Due from Officers & Employees | | 0.30 | | - | |
| Due from Government Corporation | | 0.50 | | 48,348.92 | |
| Payments of Accounts Payable | | | | 4,000.00 | |
| Prepaid Insurance/Other Prepayment | | 1 200 00 | | 841,845.71 | |
| Retained Earnings | | 1,398.88 | | 8,157.14 | |
| Total Cash Outflows | Р | 011 516 04 | | 4,420.00 | |
| | P | 911,516.04 | - P | 11,552,874.68 | |
| Fotal Cash Provided (Used) by Operating Activities | r | 163,773.02 | P | 3,081,490.09 | |
| CASH FLOW FROM INVESTING ACTIVITIES: Cash Inflows: | | | | | |
| Total Cash Inflows | P | | - | | |
| Cash Outflows: | | | - | | |
| Deposit for Sinking Fund | Р | 36,327.08 | Р | 427,176.07 | |
| Purchase and Construction of PPE | | 23,795.11 | | 472,898.02 | |
| Payment of Loan Principal - Domestic | | 65,648.00 | | 780,064.25 | |
| Payment of Interest | | 41,819.00 | | 525,289.00 | |
| Payment of Other Financial Charges | | , | | 640.00 | |
| Total Cash Outflows: | Р | 167,589.19 | - Р | 2,206,067.34 | |
| Total Cash Provided (Used) by Investing Activities | , | (167,589.19) | - " | (2,206,067.34) | |
| CASH FLOW FROM FINANCING ACTIVITIES: | | (=0.,000,120) | | (=)=00,007.54) | |
| Cash Inflows: | | | | | |
| Proceeds from Borrowings | Р | | Р | | |
| Total Cash Inflows | Р | - | - · P | | |
| Cash Outflows: | • | W: | - | | |

Payment on Borrowings Total Cash Outflows Total Cash Provided (Used) by Financing Activities Cash Provided by Operating, Investing & Financing Activities Add: Cash & Cash Equivalents - Beginning Cash and Cash Equivalent, Ending

| P | - | P | - |
|---|--------------|---|--------------|
| Р | - | P | - |
| Р | (3,816.17) | Р | 875,422.75 |
| | 7,642,747.21 | _ | 6,763,508.29 |
| P | 7,638,931.04 | Р | 7,638,931.04 |

BREAKDOWN:

| Cash - Collecting Officer | 52,516.64 |
|---------------------------|--------------|
| Petty Cash Fund | 8,969.00 |
| Cash in Bank - LCCA | 7,577,445.40 |
| TOTAL | 7,638,931.04 |

Prepared By:

JULIETA G. VALLEJO

Senior Accounting Processor B

Approved By:

ENGR. PAUL RAYMOND L. BONNEVIE

General Manager D

BATO WATER DISTRICT Bato, Camarines Sur

DETAILED BALANCE SHEET December 31, 2018

ASSETS

| Current Assets | | | | | | |
|--|---|--------------|---|---------------|---|----------------|
| Cash on Hand | | | | | | |
| Cash - Collecting Officer | | | Р | 52,516.64 | | |
| Advances for Operating Expenses | | | | - | | |
| Petty Cash | | | | 8,969.00 | Р | 61,485.64 |
| Cash in Bank | | - | | | | 01,403.04 |
| Cash in Bank - LCCA | | | | | | 7,577,445.40 |
| Receivables | | | | | | 7,377,443.40 |
| Accounts Receivable | Р | 3,392,290.67 | | | | |
| Allowance for Impairment - Accounts Receivable | | 868,367.45 | | 2,523,923.22 | | |
| Due from Government Corporation | | | _ | _ | | |
| Due from Officers and Employees | | | | 0.30 | | 2,523,923.52 |
| Inventories | | | | | _ | _,0_20,0_20.02 |
| Office Supplies Inventory | | | Р | 12,769.20 | | |
| Accountable Forms, Plates & Stickers Inventory | | | | 73,500.00 | | |
| Chemical & Filtering Materials Inventory | | | | 9,509.92 | | |
| Construction Materials Inventory | | | | 966,243.65 | | 1,062,022.77 |
| Prepayment and Deferred Charges | | | | | - | 2,002,022.77 |
| Prepaid Insurance | | | Р | 751.36 | | |
| Other Prepayment | | | | 2,148.88 | | 2,900.24 |
| Sinking Fund | | | | | - | 2,500.24 |
| Sinking Fund | | | | | | 2,399,034.32 |
| Total Current Assets | | | | - | Р | 13,626,811.89 |
| Non-Current Assets | | | | | | |
| | | | | | | |
| Property, Plant and Equipment | | | | | | |
| Land and Land Improvement Land | | | | | | |
| Infrastructure Assets | | | | | P | 618,339.81 |
| Water Supply System | | | | | | |
| | | | Р | 22,065,597.82 | | |
| Accum. Depreciation - Water Supply System Building | | | | 15,490,938.37 | - | 6,574,659.45 |
| Building | | | _ | | | |
| Accum. Depreciation - Building | | | Р | 963,860.00 | | |
| Other Structures | | | | 489,158.95 | | 474,701.05 |
| Accum. Depreciation - Other Structures | | | Р | 1,424,048.64 | | |
| Office Equipment, Furniture and Fixture | | | | 883,024.03 | | 541,024.61 |
| Office Equipment | | | _ | | | |
| Accum. Depreciation - Office Equipment | | | Р | 251,676.65 | | |
| Furniture & Fixtures | | | | 200,037.00 | | 51,639.65 |
| Accum. Depreciation - Furniture & Fixtures | | | Р | 123,184.60 | | |
| Information & Comm. Techn. Equipment | | | | 72,293.86 | | 50,890.74 |
| Accum. Depreciation - Information & Comm. Tech. Equip. | | | P | 645,457.74 | | |
| Machinery and Equipment | | | - | 433,035.39 | | 212,422.35 |
| y and Equipment | | | | | | |

| Other Machinery & Equipment P 6,971,742,16 3,278,486.83 1,693,273.27 Accum. Depreciation - Other Machinery & Equipment P 28,750.00 1,382.00 Accum. Depreciation - Communication Equipment 27,368.00 1,382.00 Transportation Equipment P 1843,62.36 47,498.45 Motor Vehicles P 1,813.50 47,498.45 Accum. Depreciation - Motor Vehicles P 1,815.00 181.50 Other Transportation Equipment P 311,929.40 181.50 Accum. Depreciation - Other Prosperty, Plant & Equipment P 311,929.40 181.50 Other Property, Plant & Equipment P 311,929.40 180,028.60 Accum. Depreciation - Other Property. Plant & Equipment P 311,929.40 180,028.60 Accum. Depreciation - Other Property. Plant & Equipment P 311,929.40 180,028.60 Accum. Depreciation - Other Property, Plant & Equipment P 311,929.40 180,028.60 Accum. Depreciation - Other Property, Plant & Equipment P 311,929.40 180,028.60 Accum. Depreciation - Other Property, Plant & Equipment P 31,049,090.50 180,000.00 TOTAL LASSETS LIABILITIES AND EQUITY P 441,113.95 | | | | | |
|--|---|---|--------------|---|---------------|
| Communication Equipment P 28,750.00 Accum. Depreciation - Communication Equipment 27,368.00 1,382.00 Transporation Equipment P 184,362.36 47,498.45 Motor Vehicles 136,863.91 47,498.45 Other Transportation Equipment 1,633.50 181.50 Accum. Depreciation - Other Prasportation Equipment 1,633.50 181.50 Other Property, Plant & Equipment 9 311,929.40 113,929.00 Accum. Depreciation - Other Property, Plant & Equipment 9 311,929.40 113,929.00 Accum. Depreciation - Other Property, Plant & Equipment 9 311,929.40 123,929.00 Accum. Depreciation - Other Property, Plant & Equipment 9 311,929.40 123,929.00 Accum. Depreciation - Other Property, Plant & Equipment 9 31,929.40 128,000.00 Total Non-Current Assets 1 9 36,500.00 Total Non-Current Assets 1 9 34,042,453.64 TOTAL ASSETS LIABILITIES AND EQUITY 1 24,042,453.64 Current Liabilities 9 441,113.95 | | Р | 6,971,742.16 | | |
| Accum. Depreciation - Communication Equipment Transporation Equipment Motor Vehicles Accum. Depreciation - Motor Vehicles Accum. Depreciation - Motor Vehicles Other Transportation Equipment Accum. Depreciation - Other Transportation Equipment Accum. Depreciation - Other Transportation Equipment Other Property, Plant and Equipment Other Property, Plant & Equipment Accum. Depreciation - Other Property, Plant & Equipment Other Property, Plant & Equipment Accum. Depreciation - Other Property, Plant & Equipment Other Property, Plant & Equipment Accum. Depreciation - Other Accument Assets Accum. Depreciation - Other Accument Assets Accum. Depreciation - Other Accument Assets Accum. Depreciation - Other Property, Plant & Equipment Accum. Depreciation - Other Accument Assets Accum. Depreciation - Other Property, Plant & Equipment Accum. Depreciation - Other Accument | Accum. Depreciation - Other Machinery & Equipment | | 5,278,468.89 | | 1,693,273.27 |
| Transporation Equipment P 184,362.36 47,498.45 Accum. Depreciation - Motor Vehicles 136,863.91 47,498.45 Other Transportation Equipment P 1,615.00 181.50 Accum. Depreciation - Other Transportation Equipment 1,633.50 181.50 Other Property, Plant and Equipment P 311,929.40 181.50 Other Property, Plant & Equipment P 311,929.40 136,600.00 Accum. Depreciation - Other Property, Plant & Equipment P 311,929.40 136,600.00 Construction in Progress - Building and Other Structure P 10,415,641.75 10,415,641.75 Website P 2,4042,453.64 P 2,4042,453.64 TOTAL ASSETS P 2,4042,453.64 10,415,641.75 TOTAL ASSETS LIABILITIES AND EQUITY 10,415,641.75 10,415,641.75 Current Liabilities P 441,113.95 P 24,042,453.64 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 10,415,641.75 | Communication Equipment | Р | 28,750.00 | | |
| Motor Vehicles P 184,362.36 47,498.45 Accum. Depreciation - Motor Vehicles 136,863.91 47,498.45 Other Transportation Equipment p 1,515.00 181.50 Other Property, Plant and Equipment p 311,929.40 181.50 Other Property, Plant & Equipment p 311,929.40 181,020.07 Accum. Depreciation - Other Property, Plant & Equipment p 311,929.40 181,020.00 Accum. Depreciation - Other Property, Plant & Equipment p 311,929.40 181,020.00 Accum. Depreciation - Other Property, Plant & Equipment p 311,929.40 181,020.00 Accum. Depreciation - Other Property, Plant & Equipment p 311,929.40 181,020.00 TOTAL Non-Current Assets p 36,600.00 0 TOTAL ASSETS p 40,41,5641.75 10,415,641.75 10,415,641.75 TOTAL ASSETS LIABILITIES AND EQUITY 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 47,953.59 < | Accum. Depreciation - Communication Equipment | | 27,368.00 | | 1,382.00 |
| Accum. Depreciation - Motor Vehicles Other Transportation Equipment Accum. Depreciation - Other Transportation Equipment Accum. Depreciation - Other Transportation Equipment Other Property, Plant & Equipment Other Property, Plant & Equipment Accum. Depreciation - Other Property Plant & Equipment Accum. Depreciation - Other Property Plant & Accum. Depreciation Accum. Depreciation - Other Property Plant & Accum. Depreciation Accum. Depreciation - Other Property Plant & Accum. Depreciation Accum. Depreciation - Other Property Plant & Accum. Depreciation Accum. Depreciation - Other Prope | Transporation Equipment | | - | | |
| Other Transportation Equipment P 1,815.00 1,815.00 Accum. Depreciation - Other Transportation Equipment 1,633.50 181.50 Other Property, Plant & Equipment p 311,929.40 1,839.09 Accum. Depreciation - Other Property, Plant & Equipment p 311,929.40 1,839.09.89 Accum. Depreciation - Other Property, Plant & Equipment p 36,600.00 1,839.09.89 Construction in Progress - Building and Other Structure Website p 1,415,641.75 TOTAL ASSETS p 1,641,5641.75 1,641,7641.75 TOTAL ASSETS LIABILITIES AND EQUITY V 1,041,5641.75 Current Liabilities LIABILITIES AND EQUITY V 1,324,813.54 Current Liabilities P 441,113.95 47,953.59 Loans Payable Accounts P 96,754.46 9 1,324,811.54 Inter-Agency Payables P 96,754.46 9 1,324,811.54 Due to G.S.I.S. 93,635.46 9 1,224,811.54 1 Due to PAG-BIG 29,411.66 29,411.66 1 <td< td=""><td>Motor Vehicles</td><td>Р</td><td>184,362.36</td><td></td><td></td></td<> | Motor Vehicles | Р | 184,362.36 | | |
| Accum. Depreciation - Other Transportation Equipment 1,633.50 181.50 Other Property, Plant and Equipment | Accum. Depreciation - Motor Vehicles | | 136,863.91 | | 47,498.45 |
| Other Property, Plant and Equipment 9 311,929.40 Accum. Depreciation - Other Property, Plant & Equipment 9 311,929.40 Accum. Depreciation - Other Property, Plant & Equipment 9 311,929.40 Accum. Depreciation - Other Property, Plant & Equipment 36,600.00 Website 9 36,600.00 9 40,41,13.95 10,415,641.75 TOTAL ASSETS LIABILITIES AND EQUITY V 441,113.95 V 44,042,453.64 Current Liabilities P 441,113.95 V 44,953.59 V 44,953.59 V 44,953.59 V 44,953.59 V 47,953.59 V 44,953.64 V 44,953.59 V 44,953.64 V 44,1113.95 V 44,111.14 | Other Transportation Equipment | Р | 1,815.00 | - | |
| Other Property, Plant & Equipment P 311,929.40 119,020.07 Accoum. Depreciation - Other Property, Plant & Equipment 109,000.03 119,020.07 Construction in Progress - Building and Other Structure 36,600.00 36,600.00 Website 10,415,641.75 10,415,641.75 TOTAL ASSETS 10,415,641.75 10,415,641.75 CIABILITIES AND EQUITY Current Liabilities 41,4113.95 10,404,453.64 Payable Accounts 44,113.95 10,415,411.75 Accounts Payable 9 441,113.95 10,415,411.75 Due to Officers and Employees 47,953.59 10,415,411.75 Loans Payable - CURRENT 99,6754.46 10,413,4811.54 Due to B.I.R. 99,6754.46 10,413,4811.54 Due to PAG-BIG 10,400,741.60 10,400,741.60 Due to PAG-BIG 10,400,741.40 10,400,741.40 Due to PAG-BIG 10,400,741.40 10,400,741.40 Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colsp | Accum. Depreciation - Other Transportation Equipment | | 1,633.50 | | 181.50 |
| Accum. Depreciation - Other Property, Plant & Equipment Construction in Progress - Building and Other Structure Website Website Website Total Non-Current Assets ILABILITIES AND EQUITY Current Liabilities Payable Accounts Accounts Payable Accounts Payable Loans Payable - CURRENT Due to Officers and Employees Loans Payables Due to G.S.I.S. Due to P.AG-IBIG Due to PAG-IBIG Due to PILLHEALTH Due to PAG-IBIG Accounts Guaranty/Security Deposit Payable Total Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Non-Current Liabilities For the Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Non-Current Liabilities For the Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Non-Current Liabilities For the Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Non-Current Liabilities For the Current Liabilities For the Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - LWA Total Non-Current Liabilities For the Current Liabilities | Other Property, Plant and Equipment | | | _ | |
| Accum. Depreciation - Other Property, Plant & Equipment Construction in Progress - Building and Other Structure Website Total Non-Current Assets TOTAL ASSETS LIABILITIES AND EQUITY CUrrent Liabilities Payable Accounts Payable Accounts Payable - CURRENT Due to Officers and Employees Loans Payable - CURRENT Due to B.I.R. Due to B.I.R. Due to B.I.R. Due to PAG-IBIG Due to PHILHEALTH Due to PHILHEALTH Current Liabilities Current Liabilities Total Current Liabilities Mortgage/Bonds/Loans Payable Loans Payable - Current Liabilities Total Current Liabilities Total Current Liabilities For guaranty/Security Deposit Payable Loans Payable - CURRENT Accounts Payable Guaranty/Security Deposit Payable Total Current Liabilities For guaranty/Security Deposit Payable Loans Payable - LUWA Total Non-Current Liabilities For guaranty/Security Deposit Payable Loans Payable - LUWA Accounts Payable - LUWA Total Non-Current Liabilities For guaranty/Security Deposit Payable Account Sequence Sequ | Other Property, Plant & Equipment | Р | 311.929.40 | | |
| Website j (1,0415,641.75) TOTAL ASSETS j (2,042,453.64) LIABILITIES AND EQUITY Current Liabilities Payable Accounts Accounts Payable P (441,113.95) V (47,953.59) Due to Officers and Employees 47,953.59 V (47,953.59) Loans Payable - CURRENT 835,744.00 P (1,324,811.54) Due to G.S.I.S. 93,635.46 V (47,953.59) Due to B.I.R. 93,635.46 V (47,953.69) Due to G.S.I.S. 93,635.46 V (47,963.69) Due to PAG-IBIG 29,411.66 V (47,963.69) Due to PHILHEALTH 7,176.70 V (47,978.69) Cother Current Liability Accounts V (47,978.69) V (48,985.42) Guaranty/Security Deposit Payable V (47,978.69) V (48,985.42) Total Current Liabilities V (48,985.42) V (48,985.42) Mortgage/Bonds/Loans Payable V (48,985.42) V (48,985.42) Loans Payable - LWUA V (48,985.42) V (48,985.42) Total Non-Current Liabilities V (48,985.42) V (48,985.42) < | Accum. Depreciation - Other Property, Plant & Equipment | | | | 113,028.87 |
| Total Non-Current Assets | Construction in Progress - Building and Other Structure | | | _ | - |
| TOTAL ASSETS | Website | | | | 36,600.00 |
| LIABILITIES AND EQUITY | Total Non-Current Assets | | | Р | 10,415,641.75 |
| Current Liabilities Payable Accounts P 441,113.95 Accounts Payable 47,953.59 Due to Officers and Employees 47,953.59 Loans Payable - CURRENT 835,744.00 P 1,324,811.54 Inter-Agency Payables P 96,754.46 P 1,324,811.54 Due to B.I.R. P 93,635.46 P 29411.66 Due to G.S.I.S. 93,635.46 P 29,411.66 Due to PAG-IBIG 29,411.66 P 26,776.70 Due to PHILHEALTH 7,176.70 226,978.28 Other Current Liability Accounts P 1,680,644.11 Guaranty/Security Deposit Payable P 1,680,644.11 Long-term Liabilities P 8,356,095.38 Mortgage/Bonds/Loans Payable P 8,356,095.38 Loans Payable - LWUA P 8,356,095.38 TOTAL IABILITIES P 8,356,095.38 TOTAL LIABILITIES P 8,361,0984.23 Government Equity P 3,610,984.23 Retained Earnings P 8,303,355.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | TOTAL ASSETS | | | P | 24,042,453.64 |
| Payable Accounts P 441,113.95 | LIABILITIES AND EQUITY | | | | |
| Accounts Payable P 441,113.95 Due to Officers and Employees 47,953.59 Loans Payable - CURRENT 835,744.00 P 1,324,811.54 Inter-Agency Payables 9 96,754.46 P 1,224,811.54 Due to B.I.R. P 96,754.46 93,635.46 P 1,226,978.28 P 1,226,9 | Current Liabilities | | | | |
| Due to Officers and Employees 47,953.59 1 Loans Payable - CURRENT 835,744.00 P 1,324,811.54 Inter-Agency Payables 9 96,754.46 1 Due to B.I.R. P 96,754.46 93,635.46 1 Due to PAG-IBIG 29,411.66 29,411.66 29,411.66 20 Due to PHILHEALTH 7,176.70 226,978.28< | Payable Accounts | | | | |
| Loans Payable - CURRENT 835,744.00 P 1,324,811.54 Inter-Agency Payables P 96,754.46 P Due to B.I.R. P 96,754.46 P Due to G.S.I.S. 93,635.46 P 29,411.66 P Due to PAG-IBIG 29,411.66 P 226,978.28 Other Current Liability Accounts Total Current Liabilities P 1,680,644.11 Long-term Liabilities Total Current Liabilities Total Current Liabilities Mortgage/Bonds/Loans Payable S 8,356,095.38 Loans Payable - LWUA P 8,356,095.38 TOTAL LIABILITIES P 8,356,095.38 TOTAL LIABILITIES P 9 3,610,984.23 Retained Earnings P 8,303,353.01 P 3,610,984.23 Retained Earnings P 8,303,353.01 P 10,394,729.92 Total Equity P 10,394,729.92 P | Accounts Payable | Р | 441,113.95 | | |
| Inter-Agency Payables | Due to Officers and Employees | | 47,953.59 | | |
| Due to B.I.R. P 96,754.46 Due to G.S.I.S. 93,635.46 93,635.46 Due to PAG-IBIG 29,411.66 29,411.67 226,978.28 Due to PHILHEALTH 7,176.70 226,978.28 Other Current Liability Accounts 7,176.70 226,978.28 Guaranty/Security Deposit Payable 128,854.29 P 1,680,644.11 Long-term Liabilities P 1,680,644.11 P 1,680,644.11 Loans Payable - LWUA 8,356,095.38 P 8,356,095.38 TOTAL LIABILITIES P 8,356,095.38 TOTAL LIABILITIES P 8,360,095.38 Fequity P 8,361,0984.23 Retained Earnings P 8,303,353.01 P 3,610,984.23 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Loans Payable - CURRENT | | 835,744.00 | Р | 1,324,811.54 |
| Due to G.S.I.S. 93,635.46 Due to PAG-IBIG 29,411.66 Due to PHILHEALTH 7,176.70 226,978.28 Other Current Liability Accounts 128,854.29 Guaranty/Security Deposit Payable P 1,680,644.11 Long-term Liabilities P 1,680,644.11 Long-term Liabilities 8,356,095.38 Mortgage/Bonds/Loans Payable P 8,356,095.38 Loans Payable - LWUA P 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 8,356,095.38 Equity P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 8,303,355.01 10,394,729.92 Total Equity P 8,303,353.01 10,394,729.92 | Inter-Agency Payables | | | _ | |
| Due to PAG-IBIG 29,411.66 Due to PHILHEALTH 7,176.70 226,978.28 Other Current Liability Accounts 128,854.29 Guaranty/Security Deposit Payable p 1,680,644.11 Long-term Liabilities p 1,680,644.11 Mortgage/Bonds/Loans Payable \$8,356,095.38 Loans Payable - LWUA p 8,356,095.38 Total Non-Current Liabilities p 8,356,095.38 TOTAL LIABILITIES p 10,036,739.49 Equity p 8,303,353.01 Retained Earnings p 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity p 14,005,714.15 | Due to B.I.R. | Р | 96,754.46 | | |
| Due to PHILHEALTH 7,176.70 226,978.28 Other Current Liability Accounts 128,854.29 Guaranty/Security Deposit Payable 128,854.29 Total Current Liabilities P 1,680,644.11 Long-term Liabilities V Mortgage/Bonds/Loans Payable S Loans Payable - LWUA \$ 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 8,303,353.01 P 3,610,984.23 Retained Earnings P 8,303,353.01 10,394,729.92 Add: Net Income P 14,005,714.15 | Due to G.S.I.S. | | 93,635.46 | | |
| Other Current Liability Accounts 7,76.76 226,976.28 Guaranty/Security Deposit Payable 128,854.29 Total Current Liabilities P 1,680,644.11 Long-term Liabilities V Mortgage/Bonds/Loans Payable S Loans Payable - LWUA \$ 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 8,303,353.01 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Due to PAG-IBIG | | 29,411.66 | | |
| Guaranty/Security Deposit Payable 128,854.29 Total Current Liabilities P 1,680,644.11 Long-term Liabilities V Mortgage/Bonds/Loans Payable \$8,356,095.38 Loans Payable - LWUA P 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 8,303,353.01 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Due to PHILHEALTH | | 7,176.70 | | 226,978.28 |
| Total Current Liabilities P 1,680,644.11 Long-term Liabilities Mortgage/Bonds/Loans Payable \$8,356,095.38 Loans Payable - LWUA \$8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Other Current Liability Accounts | - | | _ | |
| Long-term Liabilities 1,080,044.11 Mortgage/Bonds/Loans Payable 8,356,095.38 Loans Payable - LWUA P 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Guaranty/Security Deposit Payable | | | | 128,854.29 |
| Mortgage/Bonds/Loans Payable 8,356,095.38 Loans Payable - LWUA P 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Total Current Liabilities | | - | Р | 1,680,644.11 |
| Loans Payable - LWUA 8,356,095.38 Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Long-term Liabilities | | | | |
| Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Mortgage/Bonds/Loans Payable | | | | |
| Total Non-Current Liabilities P 8,356,095.38 TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Loans Payable - LWUA | | | | 8,356,095.38 |
| TOTAL LIABILITIES P 10,036,739.49 Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Total Non-Current Liabilities | | | Р | |
| Equity P 3,610,984.23 Retained Earnings P 8,303,353.01 P 8,303,353.01 P 10,394,729.92 Add: Net Income 2,091,376.91 10,394,729.92 P 14,005,714.15 | TOTAL LIABILITIES | | | Р | |
| Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Equity | | | | |
| Retained Earnings P 8,303,353.01 Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Government Equity | | | Р | 3,610,984.23 |
| Add: Net Income 2,091,376.91 10,394,729.92 Total Equity P 14,005,714.15 | Retained Earnings | Р | 8,303,353.01 | | |
| Total Equity P 14,005,714.15 | Add: Net Income | | | | 10,394,729.92 |
| TOTAL HABILITIES AND FOURTY | Total Equity | _ | | P | |
| | TOTAL LIABILITIES AND EQUITY | | | Р | 24,042,453.64 |

Prepared By:

JULIETA G. VALLEJO

Senior Accounting Processor B

Approved By:

ENGR. PAUL RAYMOND L. BONNEVIE

General Manager D

BATO WATER DISTRICT

Bato, Camarines Sur

DETAILED STATEMENT OF INCOME EXPENSES

For the month ended, December 31, 2018

| | ACCT. CODE | CURRENT MONTH | l Y | YEAR-TO-DATE | |
|--|---------------|----------------------|------|--------------|--|
| BUSINES INCOME | | | | | |
| Water Works System Fees | 4-02-02-090 P | 1,488,254.35 | P 14 | 4,265,785.35 | |
| Other Business Income - Misc. Serv. Revenue | 4-02-02-990 | 17,500.00 | | 264,021.00 | |
| Other Business Income - Other Water Revenue | 4-02-02-990 | 4,413.09 | | 54,014.24 | |
| Fines & Penalties - Business Income | 4-02-02-230 | 76,562.05 | | 774,826.35 | |
| GROSS INCOME | P | 1,586,729.49 | P 15 | 5,358,646.94 | |
| LESS: EXPENSES | | | | | |
| PERSONAL SERVICES | | | | | |
| Salaries & Wages - Regular | 5-01-01-010 P | 295,367.00 | P 3 | 3,014,145.00 | |
| Salaries & Wages - Casual/Contractual | 5-01-01-020 | 21,675.00 | | 382,293.75 | |
| Personal Economic Relief Allowance (PERA) | 5-01-02-010 | 32,000.00 | | 308,000.00 | |
| Representation Allowance (RA) | 5-01-02-020 | 7,500.00 | | 90,000.00 | |
| Transportation Allowance (TA) | 5-01-02-030 | 7,500.00 | | 90,000.00 | |
| Clothing /Uniform Allowance | 5-01-02-040 | | | 50,000.00 | |
| Subsistence Allowance | 5-01-02-050 | 13,500.00 | | 162,000.00 | |
| Productivity Incentive Allowance | 5-01-02-080 | | | 180,000.00 | |
| Longevity Pay | 5-01-02-120 | | | 20,000.00 | |
| Overtime/Night Pay | 5-01-02-130 | 47,953.59 | | 344,609.12 | |
| Year End Bonus | 5-01-02-140 | | | 545,541.00 | |
| Cash Gift | 5-01-02-150 | 77,500.00 | | 77,500.00 | |
| Retirement & Life Insurance Premiums | 5-01-03-010 | 35,250.74 | | 361,504.10 | |
| PAG-IBIG Contributions | 5-01-03-020 | 1,600.00 | - | 15,400.00 | |
| PHILHEALTH Contributions | 5-01-03-030 | 3,588.37 | | 35,594.24 | |
| Employee Compensation, Insurance Premiums | 5-01-03-040 | 1,600.00 | | 15,400.00 | |
| Terminal Leave Benefits | 5-01-04-030 | · | | 271,803.07 | |
| Other Personnel Benefits | 5-01-04-990 | | | 235,822.90 | |
| TOTAL - PERSONAL SERVICES | Р | 545,034.70 F | 6. | ,199,613.18 | |
| MAINTENANCE & OTHER OPERATING EXPENSES | | | | | |
| Traveling Expenses - Local | 5-02-01-010 P | 2,551.00 | Р | 64,130.35 | |
| Training Expenses | 5-02-02-010 | | | 27,206.00 | |
| Office Supplies Expenses | 5-02-03-010 | 1,325.00 | | 34,596.28 | |
| Accountable Form Expenses | 5-02-03-020 | 2,880.00 | | 55,860.00 | |
| Fuel, Oil, & Lubricants Expenses | 5-02-03-090 | 5,599.58 | | 78,086.43 | |
| Fuel, Oil, & Lubricants Expensez (P/S) | 5-02-03-090 | 63,658.58 | 1. | ,192,574.02 | |
| Chemical & Filtering Supplies Expenses | 5-02-03-130 | 30,000.00 | | 240,973.92 | |
| Electricity Expenses | 5-02-04-020 | 6,190.31 | | 79,146.25 | |
| Electricity Expenses (P/S) | 5-02-04-020-1 | 243,265.49 | 2. | 301,212.23 | |
| Postage & Courier Services | 5-02-05-010 | 1,120.00 | -, | 4,178.00 | |
| Telephone, Expenses - Landline | 5-02-05-020 | 1,324.40 | | 7,819.70 | |
| Telephone, Expenses - Mobile | 5-02-05-020 | 2,000.00 | | 4,500.00 | |
| Internet Subscription Expenses | 5-02-05-030 | 2,796.00 | | 17,471.44 | |
| Membership Dues & Contributions to Organizations | | | | 2,000.00 | |
| Representation Expenses | 5-02-99-030 | 3,806.00 | | 37,558.00 | |
| | | | | , | |

| Transportation & Delivery Expenses | 5-02-99-040 | | | 60.00 |
|--|----------------|--------------|--------|---------------|
| Other Professional Services | 5-02-11-990 | 14,976.00 | | 177,984.00 |
| Repair & Maintenance - Infrastructure Assets | 5-02-13-030 | 2,439.50 | | 64,495.30 |
| Repair & Maintenance - Building, & Other Structure | 5-02-13-040 | | | 2,515.00 |
| Repair & Maintenance - service Concession Asset | 5-02-13-110 | | | 1,045.00 |
| Repair & Maintenance - Semi-Expandable Furniture | , | | | |
| Fixture & Books | 5-02-13-220 | | | 19,625.32 |
| Repair & Maintenance - Machinery & Equipment | 5-02-13-050 | | | 4,567.00 |
| Repair & Maintenance - Machinery & Equipment | 5-02-13-050 | 15,114.00 | | 229,708.75 |
| Repairs & Maintenance - Transportation Equipment | 5-02-13-060 | 450.00 | | 14,017.68 |
| Repairs & Maintenance - Other Property & Equipme | er 5-02-13-990 | | | 327.00 |
| Taxes, Duties & Licenses | 5-02-15-010 | 29,785.15 | | 285,731.75 |
| Fidelity Bond Premiums | 5-02-15-020 | 187.50 | | 2,250.00 |
| Insurance Expenses | 5-02-15-030 | 375.68 | | 7,322.59 |
| Impairment, Loss - Loans & Receivables | 9-05-03-020 | | | - |
| Depreciation - IWSS | | 77,711.84 | | 922,806.23 |
| Depreciation - Buillding | 5-05-01-040 | 2,409.65 | | 28,915.80 |
| Depreciation - Other Structure | 5-05-01-040 | 24,720.60 | | 83,039.90 |
| Depreciation - Machinery & Equipment | 5-05-01-050 | 1,244.90 | | 14,361.10 |
| Depreciation - Furniture, Fixture, & Books | 5-05-01-070 | 1,024.22 | | 5,409.84 |
| Depreciation - Machinery & Equipment | 5-05-01-050 | 3,231.73 | | 36,711.06 |
| Depreciation - Machinery & Equipment | 5-05-01-050 | 23,894.21 | | 259,016.00 |
| Depreciation - Transportation Equipment | 5-05-01-060 | 1,128.89 | | 13,546.68 |
| Depreciation - Other Property, Plant & Equipment | 5-05-01-990 | 3,777.50 | | 32,574.76 |
| Other Maintenance & Operating Expenses | 5-02-99-990 | 65,095.00 | | 156,617.23 |
| TOTAL MAINTENANCE & OPERATING EXPENSES | 1 | P 634,082.73 | _ P | 6,509,960.61 |
| Discount | 5-05-05-010 | 39,009.95 | | 56,325.87 |
| | | | - | |
| FINANCIAL EXPENSES: | | | | |
| Interest Expenses | 5-03-01-020 | P 41,819.00 | P | 525,289.00 |
| Other Financial Charges | 5-03-01-990 | | _ | 640.00 |
| TOTAL FINANCIAL EXPENSES | F | P 41,819.00 | P | 525,929.00 |
| TOTAL EXPENSES | | 1,259,946.38 | | 13,291,828.66 |
| Income (Loss) from Operations | , F | 326,783.11 | | 2,066,818.28 |
| ADD (Deduct) Other Income/Expenes | | | | - |
| Interest Income | 4-02-02-210 F | 2,037.69 | P | 7,724.38 |
| Miscellaneous Income | 4-06-03-990 | | | 2,330.00 |
| Fines & Penalties - Service Income | 4-02-01-140 | | | 14,504.25 |
| Total Other Income/ Expenses | F | 2,037.69 | P | 24,558.63 |
| Net Income (Loss) Before Income Tax | F | 328,820.80 | - P | 2,091,376.91 |
| | | | | |

Prepared By:

Approved By:

JULIETA G. VALLEJO
Senior Accounting Processor B

ENGR. PAUL RAYMOND L. BONNEVIE

General Manager D