

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at January 31, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	21,954,688.63	20,382,152.97
Cash On Hand	145,917.17	94,269.73
Cash - Collecting Officer	125,917.17	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	21,808,771.46	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,036,522.83	6,825,293.59
Cash in Bank - Local Currency, Savings Account	503,557.32	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,268,691.31	13,259,262.50
Receivables	3,601,828.91	3,998,596.05
Loans and Receivable Accounts	3,274,991.70	3,652,118.19
Accounts Receivable	4,465,862.67	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	326,837.21	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	71,993.38	73,293.38
Due from Officers and Employees	4,568.08	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	246,275.75	251,784.48
Inventories	850,183.63	991,442.60
Inventory Held for Consumption	850,183.63	991,442.60
Office Supplies Inventory	190,604.56	231,721.77
Accountable Forms, Plates and Stickers Inventory	71,835.58	81,537.14
Non-Accountable Forms Inventory	14,579.42	15,740.92
Chemical and Filtering Supplies Inventory	166,614.60	159,415.35
Other Supplies and Materials Inventory	406,549.47	503,027.42
Other Current Assets	1,042,425.74	990,196.38

Advances	60,870.00	-
Advances to Officers and Employees	60,870.00	-
Prepayments	978,555.74	987,196.38
Prepaid Insurance Premium	869,804.56	869,804.56
Withholding Tax at Source	108,751.18	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	27,449,126.91	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	101,894,680.70	102,443,971.08
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	61,873,699.31	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,159,915.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(43,286,216.68)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	61,873,699.31	62,098,298.39
Buildings and Other Structures	11,673,111.18	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,644,547.64)	(1,640,061.15)
Net Value - Buildings	1,453,699.13	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,604,550.70)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	10,219,412.05	10,260,274.14
Machinery and Equipment	21,425,354.39	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,073,680.83)	(1,067,851.92)
Net Value - Office Equipment	417,040.94	422,869.85

Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,741,988.70)	(1,723,075.37)
Technology Equipment	839,748.30	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(367,059.50)	(366,639.00)
Net Value - Communication Equipment	48,710.50	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(20,017.73)	(19,609.20)
Net Value - Sports Equipment	34,452.27	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Scientific Equipment	(494,097.66)	(484,839.43)
Net Value - Technical and Scientific Equipment	183,189.18	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Accumulated Depreciation - Other Machinery and Equipment	(17,012,481.35)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,902,213.20	20,141,246.63
Transportation Equipment	472,204.32	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,213,650.88)	(2,208,171.09)
Net Value - Motor Vehicles	472,204.32	477,684.11
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	101,956,014.03	102,505,304.41
Total Assets	129,405,140.94	128,867,692.41

LIABILITIES

Current Liabilities		
Financial Liabilities		
Payables	1,931,447.92	2,423,223.89
Accounts Payable	1,918,725.41	2,410,501.38
Due to Officers and Employees	12,722.51	12,722.51
Inter-Agency Payables		
Inter-Agency Payables	1,289,469.97	1,400,475.47
Due to BIR	543,596.23	869,980.56
Due to GSIS	456,100.21	240,687.39
Due to Pag-IBIG	93,050.86	83,220.85
Due to Philhealth	38,661.11	48,885.11
Due to GOCCs (SSS)	158,061.56	157,701.56
Other Payables	106,110.45	106,492.67
Other Payables	106,110.45	106,492.67
Total Current Liabilities	3,327,028.34	3,930,192.03
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	21,934,518.19	22,120,480.87
Loans Payable - Domestic	21,934,518.19	22,120,480.87
Deferred Credits/Unearned Income		
Deferred Credits	645,825.43	629,659.61
Customer Deposit Payable	585,021.91	600,859.61
Other Unearned Revenue	60,803.52	28,800.00
Total Non-Current Liabilities	22,580,343.62	22,750,140.48
Total Liabilities	25,907,371.96	26,680,332.51

EQUITY

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

Total Equity

Total Liabilities & Equity

103,497,768.98	102,187,359.90
103,497,768.98	102,187,359.90
103,497,768.98	102,187,359.90
129,405,140.94	128,867,692.41

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 January 31, 2020

	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	6,965,019.76	6,965,019.76
Collection of service and business income	6,965,019.76	6,965,019.76
Other Receipts	19,504.28	19,504.28
Receipt of refund of cash advances	673.52	673.52
Other miscellaneous receipts	18,830.76	18,830.76
Total Cash Inflows	6,984,524.04	6,984,524.04
Cash Outflows:		
Payment of Expenses	1,735,862.34	2,645,591.67
Payment of personnel services	1,098,985.68	467,334.84
Payment of maintenance and other operating expenses	425,295.76	273,631.33
Payment of financial expenses	2,650.00	2,650.00
Payment of expenses pertaining to/incurred in the prior years	208,930.90	1,901,975.50
Purchase of Inventories	59,320.00	59,320.00
Purchase of inventories held for consumption	59,320.00	59,320.00
Grant of Cash Advances	800,602.54	800,602.54
Advances for payroll	716,312.54	716,312.54
Advances to officers and employees	84,290.00	84,290.00
Payment of Account Payable	2,387,079.69	2,387,079.69
Remittance of Personnel Benefit Contributions and Mandatory Deductions	172,475.58	172,475.58
Remittance of taxes withheld	54,163.61	54,163.61
Remittance of GSIS/Pag IBIG/Philhealth	118,311.97	118,311.97
Total Cash Outflows	5,155,340.15	6,065,069.48
Net Cash Provided (used) by Operating Activities	1,829,183.89	919,454.56

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

Receipt of Interest Earned

9,428.80 9,428.80

Total Cash Inflows**9,428.80 9,428.80****Cash Outflows:**

Purchase/Construction of Property, Plant and Equipment

Construction of Infrastructure assets

15,420.00 15,420.00

Purchase of machinery and equipment

Total Cash Outflows**15,420.00 15,420.00****Net Cash Provided (used) by Investing Activities****(5,991.20) (5,991.20)****Cash Flows from Financing Activities****Cash Inflows:****Total Cash Inflows**

- -

Cash Outflows:

Payment of Long - Term Liabilities

Payment of domestic loans

250,657.03 250,657.03

Total Cash Outflows**250,657.03 250,657.03****Net Cash Provided (used) by Financing Activities****(250,657.03) (250,657.03)**

Increase/(Decrease) in Cash and Cash Equivalents

1,572,535.66 662,806.33

Cash and Cash Equivalents, Beginning**20,382,152.97 21,291,882.30**

Less/Add: Amount transferred to/from Sinking Fund

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Cash and Cash Equivalents, Ending**21,954,688.63 21,954,688.63**

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 January 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	6,229,735.24	6,229,735.24
Sales Revenue	450.00	450.00
Interest Income	11,786.01	11,786.01
Fines and Penalties - Business Income	205,298.19	205,298.19
Total Service and Business Income	6,447,269.44	6,447,269.44
Total Income	6,447,269.44	6,447,269.44
	6,435,483.43	
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	883,886.62	883,886.62
Salaries and Wages - Casual/Contractual	215,099.06	215,099.06
Total Salaries and Wages	1,098,985.68	1,098,985.68
Other Compensation		
Personal Economic Relief Allowance (PERA)	104,000.00	104,000.00
Representation Allowance (RA)	23,500.00	23,500.00
Transportation Allowance (TA)	23,500.00	23,500.00
Overtime and Night Pay	2,702.88	2,702.88
Other Bonuses and Allowances	27,200.00	27,200.00
Total Other Compensation	180,902.88	180,902.88
Personnel Benefit Contributions		
Pag-IBIG Contributions	5,500.00	5,500.00
Total Personnel Benefit Contributions	5,500.00	5,500.00
Other Personnel Benefits		
Terminal Leave Benefits	244,595.56	244,595.56
Other Personnel Benefits	25,000.00	25,000.00
Total Other Personnel Benefits	269,595.56	269,595.56
Total Personnel Services	1,554,984.12	1,554,984.12

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

112,330.68 112,330.68

Training and Scholarship Expenses

Training Expenses

36,000.00 36,000.00

Supplies and Materials Expenses

Office Supplies Expenses

86,497.21 86,497.21

Accountable Forms Expenses

9,701.56 9,701.56

Non-Accountable Forms Expenses

1,161.50 1,161.50

Chemical and Filtering Supplies Expenses

42,780.75 42,780.75

Other Supplies and Materials Expenses

4,999.40 4,999.40

Total Supplies and Materials Expenses**145,140.42 145,140.42****Utilities Expenses**

Water Expenses

3,183.57 3,183.57

Electricity Expenses

- -

Total Utilities Expenses**3,183.57 3,183.57****Communication Expenses**

Postage and Courier Services

179.69 179.69

Telephone Expenses

17,385.32 17,385.32

Total Communication Expenses**17,565.01 17,565.01****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

34,434.00 34,434.00

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

9,700.00 9,700.00

Professional Services

Legal Services

500.00 500.00

Consultancy Services

- -

Auditing Services

- -

Total Professional Services**500.00 500.00****General Services**

Security Services

16,500.00 16,500.00

Repairs and Maintenance

Repairs and Maintenance - Infrastructure Assets	94,916.41	94,916.41
Repairs and Maintenance - Machinery and Equipment	14,060.68	14,060.68
Repairs and Maintenance - Transportation Equipment	18,636.00	18,636.00
Total Repairs and Maintenance	127,613.09	127,613.09

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	23,686.96	23,686.96
Insurance Expenses	6,749.30	6,749.30
Fidelity Bond Premiums	7,500.00	7,500.00
Total Taxes, Insurance Premiums and Other Fees	37,936.26	37,936.26

Labor and Wages

Labor and Wages	448,327.43	448,327.43
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Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses	1,800.00	1,800.00
Printing and Publication Expenses	423.00	423.00
Representation Expenses	7,326.48	7,326.48
Membership Dues and Contributions to Organizations	18,289.00	18,289.00
Directors and Committee Members' Fees	33,075.00	33,075.00
Total Other Maintenance and Other Operating Expenses	60,913.48	60,913.48

Total Maintenance and Other Operating Expenses

1,050,143.94	1,050,143.94
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Financial Expenses

Interest Expenses	64,053.81	64,053.81
Bank Charges	2,650.00	2,650.00
Other Financial Charges	-	-
Total Financial Expenses	66,703.81	66,703.81

Non-Cash Expenses

Depreciation - Infrastructure Assets	240,019.08	240,019.08
Depreciation - Buildings and Other Structures	45,348.58	45,348.58
Depreciation - Machinery and Equipment	273,862.93	273,862.93
Depreciation - Transportation Equipment	5,479.79	5,479.79
Total Non-Cash Expenses	564,710.38	564,710.38

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

3,492.61	3,492.61
3,240,034.86	3,240,034.86
3,207,234.58	3,207,234.58
-	
3,207,234.58	3,207,234.58
-	
3,207,234.58	3,207,234.58
-	
3,207,234.58	3,207,234.58

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at December 31, 2019	102,187,359.90	102,187,359.90
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	3,207,234.58	3,207,234.58
Prior Year's Adjustments	(1,896,825.50)	(1,896,825.50)
Balance at January 31, 2020	103,497,768.98	103,497,768.98

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 February 28, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	23,148,546.80	20,382,152.97
Cash On Hand	610,923.82	94,269.73
Cash - Collecting Officer	590,923.82	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	22,537,622.98	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,415,849.49	6,825,293.59
Cash in Bank - Local Currency, Savings Account	844,236.39	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,277,537.10	13,259,262.50
Receivables	3,011,271.01	3,998,596.05
Loans and Receivable Accounts	2,687,780.36	3,652,118.19
Accounts Receivable	3,878,651.33	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	323,490.65	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	70,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	243,880.26	251,784.48
Inventories	622,910.53	991,442.60
Inventory Held for Consumption	622,910.53	991,442.60
Office Supplies Inventory	184,169.30	231,721.77
Accountable Forms, Plates and Stickers Inventory	65,055.34	81,537.14
Non-Accountable Forms Inventory	14,579.42	15,740.92
Chemical and Filtering Supplies Inventory	96,159.74	159,415.35
Other Supplies and Materials Inventory	262,946.73	503,027.42
Other Current Assets	1,013,706.76	990,196.38

Advances	23,470.00	-
Advances to Officers and Employees	23,470.00	-
Prepayments	987,236.76	987,196.38
Prepaid Rent	-	-
Prepaid Insurance Premium	869,804.56	869,804.56
Withholding Tax at Source	117,432.20	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	27,796,435.10	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	101,339,201.32	102,443,971.08
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	61,642,911.23	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,169,146.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(43,526,235.76)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	61,642,911.23	62,098,298.39
Buildings and Other Structures	11,627,762.60	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,649,034.13)	(1,640,061.15)
Net Value - Buildings	1,449,212.64	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,645,412.79)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	10,178,549.96	10,260,274.14
Machinery and Equipment	21,151,491.46	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,079,509.74)	(1,067,851.92)
Net Value - Office Equipment	411,212.03	422,869.85
Information and Communication Technology Equipment	2,581,737.00	2,581,737.00

Accumulated Depreciation - Information and Communication Technology Equipment	(1,760,902.03)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	820,834.97	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(367,480.03)	(366,639.00)
Net Value - Communication Equipment	48,289.97	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(20,426.23)	(19,609.20)
Net Value - Sports Equipment	34,043.77	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(503,355.89)	(484,839.43)
Net Value - Technical and Scientific Equipment	173,930.95	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Accumulated Depreciation - Other Machinery and Equipment	(17,251,514.78)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,663,179.77	20,141,246.63
Transportation Equipment	466,724.53	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,219,130.67)	(2,208,171.09)
Net Value - Motor Vehicles	466,724.53	477,684.11
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00
Intangible Assets	61,333.33	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	61,333.33

Total Non-Current Assets

101,400,534.65	102,505,304.41
129,196,969.75	128,867,692.41

Total Assets

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable
Due to Officers and Employees
Notes Payable

187,551.30	2,423,223.89
179,615.68	2,410,501.38
7,935.62	12,722.51
-	-

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

1,189,309.67	1,400,475.47
657,894.20	869,980.56
237,922.81	240,687.39
90,434.10	83,220.85
44,467.00	48,885.11
-	-
158,591.56	157,701.56
-	-
-	-

Other Payables

Other Payables

111,002.88	106,492.67
111,002.88	106,492.67

Total Current Liabilities

1,487,863.85	3,930,192.03
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Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

21,748,555.51	22,120,480.87
21,748,555.51	22,120,480.87

Deferred Credits/Unearned Income

Deferred Credits

Trust Liabilities
Customer Deposit Payable
Other Deferred Credits

652,236.86	629,659.61
5,000.00	
587,819.42	600,859.61
(0.00)	(0.00)

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

	59,417.44	28,800.00
	22,400,792.37	22,750,140.48
	23,888,656.22	26,680,332.51
	105,308,313.53	102,187,359.90
	105,308,313.53	102,187,359.90
	105,308,313.53	102,187,359.90
	129,196,969.75	128,867,692.41

Prepared by: 

JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by: 

ENGR. RALPH S. IRI
 General Manager

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

For the Month ended February 29, 2020

Cash Flows from Operating Activities

Cash Inflows:

Collection of Income/Revenue
Collection of service and business income

Other Receipts
Receipt of refund of cash advances
Other miscellaneous receipts

Total Cash Inflows

Cash Outflows:

Payment of Expenses
Payment of personnel services

Payment of maintenance and other operating expenses
Payment of financial expenses
Payment of expenses pertaining to/incurred in the prior years

Purchase of Inventories
Purchase of inventories held for consumption

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

Payment of Account Payable

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

Total Cash Outflows

Net Cash Provided (used) by Operating Activities

	Year to Date	
	6,782,477.67	13,747,497.43
	6,782,477.67	13,747,497.43
	34,923.10	54,427.38
	23,770.00	24,443.52
	11,153.10	29,983.86
	6,817,400.77	13,801,924.81
	4,645,696.67	7,291,288.34
	967,294.11	1,434,628.95
	3,678,402.56	3,952,033.89
		2,650.00
		1,901,975.50
	49,335.00	108,655.00
	49,335.00	108,655.00
	425,380.97	1,225,983.51
	392,500.97	1,108,813.51
	32,880.00	117,170.00
	62,728.12	2,449,807.81
	190,553.49	363,029.07
	57,422.23	111,585.84
	133,131.26	251,443.23
	5,373,694.25	11,438,763.73
	1,443,706.52	2,363,161.08

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 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

		9,428.80
	-	9,428.80
		15,420.00
	-	15,420.00
	-	(5,991.20)
		-
	249,848.35	500,505.38
	249,848.35	500,505.38
	(249,848.35)	(500,505.38)
	1,193,858.17	1,856,664.50
	21,954,688.63	21,291,882.30
		-
	23,148,546.80	23,148,546.80

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 February 2020

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

Shares, Grants and Donations

Shares

Total Shares

Grants and Donations

Income from Grants and Donations in Cash

Total Grants and Donations

Total Shares, Grants and Donations

Total Income

	This Month	Year to Date
	-	-
	5,908,419.76	12,138,155.00
	1,195.00	1,645.00
	-	-
	11,057.24	22,843.25
	179,428.69	384,726.88
	-	-
	-	-
	6,100,100.69	12,547,370.13
	6,100,100.69	
	-	-
	-	-
	6,100,100.69	12,547,370.13

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

Productivity Incentive Allowance

Honoraria

Overtime and Night Pay

Year End Bonus

Cash Gift

Other Bonuses and Allowances

Total Other Compensation

	1,034,469.84	1,918,356.46
	214,004.34	429,103.40
	1,248,474.18	2,347,459.86
	107,727.10	211,727.10
	22,897.85	46,397.85
	23,500.00	47,000.00
	-	-
	-	-
	-	-
	-	2,702.88
	-	-
	-	-
	27,200.00	54,400.00
	181,324.95	362,227.83

Personnel Benefit Contributions

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

131,871.48	131,871.48
5,200.00	10,700.00
16,651.18	16,651.18
5,200.00	5,200.00
158,922.66	164,422.66

Other Personnel Benefits

Pension Benefits
Retirement Gratuity
Terminal Leave Benefits
Other Personnel Benefits
Total Other Personnel Benefits

-	-
-	-
-	244,595.56
-	25,000.00
-	269,595.56

Total Personnel Services

1,588,721.79	3,143,705.91
---------------------	---------------------

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local
Traveling Expenses - Foreign

-	112,330.68
-	

Training and Scholarship Expenses

Training Expenses

-	36,000.00

Supplies and Materials Expenses

Office Supplies Expenses
Accountable Forms Expenses
Non-Accountable Forms Expenses
Drugs and Medicines Expenses
Medical, Dental and Laboratory Supplies Expenses
Fuel, Oil and Lubricants Expenses
Chemical and Filtering Supplies Expenses
Other Supplies and Materials Expenses

248,903.84	335,401.05
6,780.24	16,481.80
-	1,161.50
748.50	748.50
-	-
30,034.00	30,034.00
70,454.86	113,235.61
2,293.00	7,292.40

Total Supplies and Materials Expenses

359,214.44	504,354.86
-------------------	-------------------

Utilities Expenses

Water Expenses
Electricity Expenses

3,812.45	6,996.02
26,495.57	26,495.57

Total Utilities Expenses

30,308.02	33,491.59
------------------	------------------

Communication Expenses

Postage and Courier Services
Telephone Expenses
Internet Subscription Expenses
Cable, Satellite, Telegraph and Radio Expenses

2,278.00	2,457.69
18,615.83	36,001.15
-	-
-	-

Total Communication Expenses

20,893.83	38,458.84
------------------	------------------

Survey, Research, Exploration and Development Expenses

Survey Expenses	-	-
Research, Exploration and Development Expenses	2,199.00	2,199.00
Total Survey, Research, Exploration and Development Expenses	2,199.00	2,199.00

Generation, Transmission and Distribution Expenses

Generation, Transmission and Distribution Expenses

784,633.35 819,067.35

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

- 9,700.00

Professional Services

Legal Services

1,100.00 1,600.00

Consultancy Services

- -

Auditing Services

- -

Total Professional Services**1,100.00 1,600.00****General Services**

Security Services

33,000.00 49,500.00

Repairs and Maintenance

Repairs and Maintenance - Land Improvements

- -

Repairs and Maintenance - Infrastructure Assets

176,051.99 270,968.40

Repairs and Maintenance - Buildings and Other Structures

- -

Repairs and Maintenance - Machinery and Equipment

26,900.46 40,961.14

Repairs and Maintenance - Transportation Equipment

42,727.00 61,363.00

Repairs and Maintenance - Furniture and Fixtures

- -

Repairs and Maintenance - Other Property, Plant and Equipment

- -

Total Repairs and Maintenance**245,679.45 373,292.54****Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses

2,843.98 26,530.94

Insurance Expenses

- 6,749.30

Fidelity Bond Premiums

7,500.00 15,000.00

Total Taxes, Insurance Premiums and Other Fees**10,343.98 48,280.24****Labor and Wages**

Labor and Wages

399,446.45 847,773.88

Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses

1,600.00 3,400.00

Printing and Publication Expenses

- 423.00

Representation Expenses

1,305.00 8,631.48

Transportation and Delivery Expenses

- -

Rent/Lease Expenses

- -

Membership Dues and Contributions to Organizations

- 18,289.00

Subscription Expenses

- -

Donations


- -

Directors and Committee Members' Fees	36,750.00	69,825.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	-	-
Total Other Maintenance and Other Operating Expenses	39,655.00	100,568.48
Total Maintenance and Other Operating Expenses	1,926,473.52	2,976,617.46
Financial Expenses		
Interest Expenses	63,253.14	127,306.95
Bank Charges	100.00	2,750.00
Other Financial Charges	-	-
Total Financial Expenses	63,353.14	130,056.95
Direct Cost		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation - Land Improvements	-	-
Depreciation - Infrastructure Assets	240,019.08	480,038.16
Depreciation - Buildings and Other Structures	45,348.58	90,697.16
Depreciation - Machinery and Equipment	273,862.93	547,725.86
Depreciation - Transportation Equipment	5,479.79	10,959.58
Depreciation - Furniture, Fixtures and Books	-	-
Depreciation - Other Property, Plant and Equipment	-	-
Amortization - Intangible Assets	-	-
Impairment Loss - Loans & Receivables	-	-
Total Non-Cash Expenses	564,710.38	1,129,420.76
Discounts and Rebates		
Other Discounts	4,085.87	7,578.48
Total Expenses	4,147,344.70	7,387,379.56
Profit/(Loss) Before Tax	1,952,755.99	5,159,990.57
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	1,952,755.99	5,159,990.57
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	-
Net Income/(Loss)	1,952,755.99	5,159,990.57
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss) for the Period	1,952,755.99	5,159,990.57

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 February 28, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at January 31, 2020	103,497,768.98	103,497,768.98
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	1,952,755.99	
Prior Year's Adjustments	(142,211.44)	
Balance at February 28, 2020	105,308,313.53	103,497,768.98

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 March 31, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	22,646,165.14	20,382,152.97
Cash On Hand	465,454.17	94,269.73
Cash - Collecting Officer	445,454.17	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	22,180,710.97	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,684,915.45	6,825,293.59
Cash in Bank - Local Currency, Savings Account	209,406.73	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,286,388.79	13,259,262.50
Receivables	4,562,668.63	3,998,596.05
Loans and Receivable Accounts	4,236,428.97	3,652,118.19
Accounts Receivable	5,427,299.94	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	326,239.66	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	69,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	247,629.27	251,784.48
Inventories	593,247.21	991,442.60
Inventory Held for Consumption	593,247.21	991,442.60
Office Supplies Inventory	221,142.98	231,721.77
Accountable Forms, Plates and Stickers Inventory	61,901.74	81,537.14
Non-Accountable Forms Inventory	13,232.43	15,740.92

Chemical and Filtering Supplies Inventory	47,011.42	159,415.35
Other Supplies and Materials Inventory	249,958.64	503,027.42
Other Current Assets	1,766,419.10	990,196.38
Advances	400,995.91	-
Advances for Payroll	345,785.91	-
Advances to Officers and Employees	55,210.00	-
Prepayments	991,727.19	987,196.38
Prepaid Insurance Premium	869,804.56	869,804.56
Withholding Tax at Source	121,922.63	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Other Assets	370,696.00	-
Deferred Charges/Losses	370,696.00	-
Total Current Assets	29,568,500.08	26,362,388.00

Non-Current Assets

Property, Plant and Equipment

Land

Land

Accumulated Impairment Losses - Land

Net Value of Land

Infrastructure Assets

Plant - Utility Plant in Service (UPIS)

Accumulated Depreciation-Plant (UPIS)

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

Buildings and Other Structures

Buildings

Accumulated Depreciation - Buildings

Net Value - Buildings

Water Plant, Structure and Improvement

Improvement

Net Value - Water Plant, Structure and Improvement

100,774,490.94	102,443,971.08
6,354,146.50	6,354,146.50
6,354,146.50	6,354,146.50
-	-
6,354,146.50	6,354,146.50
61,402,892.15	62,098,298.39
105,169,146.99	105,144,495.99
(43,766,254.84)	(43,046,197.60)
61,402,892.15	62,098,298.39
11,582,414.02	11,718,459.76
3,098,246.77	3,098,246.77
(1,653,520.62)	(1,640,061.15)
1,444,726.15	1,458,185.62
12,823,962.75	12,823,962.75
(2,686,274.88)	(2,563,688.61)
10,137,687.87	10,260,274.14

Machinery and Equipment	20,877,628.53	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,085,338.65)	(1,067,851.92)
Net Value - Office Equipment	405,383.12	422,869.85
Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,779,815.36)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	801,921.64	858,661.63
Communication Equipment	415,770.00	415,770.00
Equipment	(367,900.56)	(366,639.00)
Net Value - Communication Equipment	47,869.44	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(20,834.73)	(19,609.20)
Net Value - Sports Equipment	33,635.27	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(512,614.12)	(484,839.43)
Net Value - Technical and Scientific Equipment	164,672.72	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Equipment	(17,490,548.21)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,424,146.34	20,141,246.63
Transportation Equipment	461,244.74	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,224,610.46)	(2,208,171.09)
Net Value - Motor Vehicles	461,244.74	477,684.11
Watercraft		
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00

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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	100,835,824.27	102,505,304.41
Total Assets	130,404,324.35	128,867,692.41
		-

LIABILITIES

Current Liabilities

Financial Liabilities

Payables	170,631.17	2,423,223.89
Accounts Payable	162,695.55	2,410,501.38
Due to Officers and Employees	7,935.62	12,722.51
Inter-Agency Payables		
Inter-Agency Payables	1,307,603.57	1,400,475.47
Due to BIR	761,507.73	869,980.56
Due to GSIS	242,325.07	240,687.39
Due to Pag-IBIG	99,434.10	83,220.85
Due to Philhealth	50,165.11	48,885.11
Due to GOCCs (SSS)	154,171.56	157,701.56
Other Payables	82,237.65	106,492.67
Other Payables	82,237.65	106,492.67
Total Current Liabilities	1,560,472.39	3,930,192.03

Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	21,562,592.83	22,120,480.87
Loans Payable - Domestic	21,562,592.83	22,120,480.87
Deferred Credits/Unearned Income		
Deferred Credits	622,776.76	629,659.61
Trust Liabilities	5,000.00	
Customer Deposit Payable	581,162.02	600,859.61
Other Unearned Revenue	36,614.74	28,800.00
Total Non-Current Liabilities	22,185,369.59	22,750,140.48
Total Liabilities	23,745,841.98	26,680,332.51
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	106,658,482.37	102,187,359.90
Retained Earnings/Capital Reserve	106,658,482.37	102,187,359.90
Total Equity	106,658,482.37	102,187,359.90
Total Liabilities & Equity	130,404,324.35	128,867,692.41

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 March 31, 2020

Cash Flows from Operating Activities

Cash Inflows:

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

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

Total Cash Inflows

Cash Outflows:

Payment of Expenses
Payment of personnel services

Payment of maintenance and other operating expenses
Payment of financial expenses
Payment of expenses pertaining to/incurred in the prior years

Purchase of Inventories
Purchase of inventories held for consumption

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

Payment of Account Payable

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

	Year to Date	
	3,848,072.26	17,595,569.69
	3,848,072.26	17,595,569.69
	8,410.89	62,838.27
	5,710.85	30,154.37
	2,700.04	32,683.90
	3,856,483.15	17,658,407.96
	2,867,948.42	10,159,236.76
	988,476.39	2,423,105.34
	1,879,472.03	5,831,505.92
		2,650.00
		1,901,975.50
	142,302.00	250,957.00
	142,302.00	250,957.00
	734,926.63	1,960,910.14
	657,306.63	1,766,120.14
	77,620.00	194,790.00
		2,449,807.81
	379,432.86	742,461.93
	77,391.33	188,977.17
	302,041.53	553,484.76

Total Cash Outflows

Net Cash Provided (used) by Operating Activities

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
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

	4,124,609.91	15,563,373.64
	(268,126.76)	2,095,034.32
	10,715.29	20,144.09
	10,715.29	20,144.09
		15,420.00
	-	15,420.00
	10,715.29	4,724.09
		-
	244,970.19	745,475.57
	244,970.19	745,475.57
	(244,970.19)	(745,475.57)
	(502,381.66)	1,354,282.84
	23,148,546.80	21,291,882.30
		-
	22,646,165.14	22,646,165.14

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 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,391,783.87	17,529,938.87
Sales Revenue	268.00	1,913.00
Interest Income	13,394.11	36,237.36
Fines and Penalties - Business Income	(2,052.01)	382,674.87
Total Service and Business Income	5,403,393.97	17,950,764.10
Total Income	5,403,393.97	17,950,764.10
	5,389,999.86	
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	957,241.09	2,875,597.55
Salaries and Wages - Casual/Contractual	224,767.84	653,871.24
Total Salaries and Wages	1,182,008.93	3,529,468.79
Other Compensation		
Personal Economic Relief Allowance (PERA)	210,000.00	421,727.10
Representation Allowance (RA)	23,500.00	69,897.85
Transportation Allowance (TA)	23,500.00	70,500.00
Overtime and Night Pay	16,064.63	18,767.51
Other Bonuses and Allowances	54,400.00	108,800.00
Total Other Compensation	327,464.63	689,692.46
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	136,836.36	268,707.84
Pag-IBIG Contributions	5,300.00	16,000.00
PhilHealth Contributions	16,693.84	33,345.02
Employees Compensation Insurance Premiums	5,300.00	10,500.00
Total Personnel Benefit Contributions	164,130.20	328,552.86
Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	20,000.00	45,000.00
Total Other Personnel Benefits	20,000.00	289,595.56
Total Personnel Services	1,693,603.76	4,837,309.67

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

104,029.92 216,360.60

Training and Scholarship Expenses

Training Expenses

2,000.00 38,000.00

Supplies and Materials Expenses

Office Supplies Expenses

31,873.32 367,274.37

Accountable Forms Expenses

3,153.60 19,635.40

Non-Accountable Forms Expenses

1,346.99 2,508.49

Drugs and Medicines Expenses

- 748.50

Fuel, Oil and Lubricants Expenses

19,636.53 49,670.53

Chemical and Filtering Supplies Expenses

49,148.32 162,383.93

Other Supplies and Materials Expenses

15,483.45 22,775.85

Total Supplies and Materials Expenses**120,642.21 624,997.07****Utilities Expenses**

Water Expenses

2,356.10 9,352.12

Electricity Expenses

24,074.05 50,569.62

Total Utilities Expenses**26,430.15 59,921.74****Communication Expenses**

Postage and Courier Services

617.00 3,074.69

Telephone Expenses

17,152.83 53,153.98

Total Communication Expenses**17,769.83 56,228.67****Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses

- 2,199.00

Total Survey, Research, Exploration and Development Expenses**- 2,199.00****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

643,516.41 1,462,583.76

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

19,400.00 29,100.00

Professional Services

Legal Services

1,000.00 2,600.00

Total Professional Services	1,000.00	2,600.00
General Services		
Security Services	-	49,500.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	94,947.83	365,916.23
Repairs and Maintenance - Buildings and Other Structures	3,834.00	3,834.00
Repairs and Maintenance - Machinery and Equipment	104,193.25	145,154.39
Repairs and Maintenance - Transportation Equipment	1,937.00	63,300.00
Total Repairs and Maintenance	204,912.08	578,204.62
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	3,263.05	29,793.99
Insurance Expenses	3,332.34	10,081.64
Fidelity Bond Premiums	-	15,000.00
Total Taxes, Insurance Premiums and Other Fees	6,595.39	54,875.63
Labor and Wages		
Labor and Wages	283,086.59	1,130,860.47
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,900.00	5,300.00
Printing and Publication Expenses	3,761.00	4,184.00
Representation Expenses	2,999.15	11,630.63
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	18,375.00	88,200.00
Total Other Maintenance and Other Operating Expenses	27,035.15	127,603.63
Total Maintenance and Other Operating Expenses	1,456,417.73	4,433,035.19
Financial Expenses		
Interest Expenses	58,423.28	185,730.23
Bank Charges	-	2,750.00
Total Financial Expenses	58,423.28	188,480.23
Non-Cash Expenses		
Depreciation - Infrastructure Assets	240,019.08	720,057.24
Depreciation - Buildings and Other Structures	45,348.58	136,045.74
Depreciation - Machinery and Equipment	273,862.93	821,588.79
Depreciation - Transportation Equipment	5,479.79	16,439.37
Total Non-Cash Expenses	564,710.38	1,694,131.14

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

4,102.16	11,680.64
3,777,257.31	11,164,636.87
1,626,136.66	6,786,127.23
-	
1,626,136.66	6,786,127.23
-	
1,626,136.66	6,786,127.23
-	
1,626,136.66	6,786,127.23

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at February 28, 2020	105,308,313.53	105,308,313.53
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	1,626,136.66	1,626,136.66
Prior Year's Adjustments	(275,967.82)	(275,967.82)
Balance at March 31, 2020	106,658,482.37	106,658,482.37

Prepared by:


JESSAMINE O. 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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	21,499,112.12	20,382,152.97
Cash On Hand	465,454.17	94,269.73
Cash - Collecting Officer	445,454.17	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	21,033,657.95	20,287,883.24
Cash in Bank - Local Currency, Current Account	7,528,709.58	6,825,293.59
Cash in Bank - Local Currency, Savings Account	209,406.73	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,295,541.64	13,259,262.50
Receivables	9,543,439.93	3,998,596.05
Loans and Receivable Accounts	9,217,200.27	3,652,118.19
Accounts Receivable	10,408,071.24	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	326,239.66	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	69,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	247,629.27	251,784.48
Inventories	548,537.46	991,442.60
Inventory Held for Consumption	548,537.46	991,442.60
Office Supplies Inventory	220,899.46	231,721.77
Accountable Forms, Plates and Stickers Inventory	61,901.74	81,537.14
Non-Accountable Forms Inventory	13,232.43	15,740.92

Chemical and Filtering Supplies Inventory	6,355.40	159,415.35
Other Supplies and Materials Inventory	246,148.43	503,027.42
Other Current Assets	1,049,937.19	990,196.38
Advances	55,210.00	-
Advances to Officers and Employees	55,210.00	-
Prepayments	991,727.19	987,196.38
Prepaid Rent	-	-
Prepaid Insurance Premium	869,804.56	869,804.56
Withholding Tax at Source	121,922.63	117,391.82
Other Prepayments	-	-
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	32,641,026.70	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	100,209,780.56	102,443,971.08
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	61,162,873.07	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,169,146.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(44,006,273.92)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	61,162,873.07	62,098,298.39
Buildings and Other Structures	11,537,065.44	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,658,007.11)	(1,640,061.15)
Net Value - Buildings	1,440,239.66	1,458,185.62
Water Plant, Structure and Improvement and Improvement	12,823,962.75	12,823,962.75
Net Value - Water Plant, Structure and Improvement	(2,727,136.97)	(2,563,688.61)
	10,096,825.78	10,260,274.14

Machinery and Equipment	20,603,765.60	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,091,167.56)	(1,067,851.92)
Net Value - Office Equipment	399,554.21	422,869.85
Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,798,728.69)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	783,008.31	858,661.63
Communication Equipment	415,770.00	415,770.00
Equipment	(368,321.09)	(366,639.00)
Net Value - Communication Equipment	47,448.91	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(21,243.23)	(19,609.20)
Net Value - Sports Equipment	33,226.77	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(521,872.35)	(484,839.43)
Net Value - Technical and Scientific Equipment	155,414.49	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Equipment	(17,729,581.64)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,185,112.91	20,141,246.63
Transportation Equipment	455,764.95	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,230,090.25)	(2,208,171.09)
Net Value - Motor Vehicles	455,764.95	477,684.11
Watercraft		
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00

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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	100,271,113.89	102,505,304.41
Total Assets	132,912,140.59	128,867,692.41

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	170,631.17	2,423,223.89
Due to Officers and Employees	162,695.55	2,410,501.38
	7,935.62	12,722.51

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,475,174.33	1,400,475.47
Due to GSIS	920,753.75	869,980.56
Due to Pag-IBIG	240,124.78	240,687.39
Due to Philhealth	93,240.35	83,220.85
Due to Philhealth	66,883.89	48,885.11
Due to GOCCs (SSS)	154,171.56	157,701.56

Other Payables

Other Payables	84,887.65	106,492.67
	84,887.65	106,492.67

Total Current Liabilities

	1,730,693.15	3,930,192.03
--	---------------------	---------------------

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

Deferred Credits/Uncearned Income

Deferred Credits

Trust Liabilities

Customer Deposit Payable

Other Deferred Credits

Other Uncearned Revenue

Total Non-Current Liabilities

Total Liabilities

EQUITY

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/Capital Reserve

Total Equity

Total Liabilities & Equity

	21,376,630.15	22,120,480.87
	21,376,630.15	22,120,480.87
	624,618.38	629,659.61
	5,000.00	
	581,162.02	600,859.61
	1,841.62	(0.00)
	36,614.74	28,800.00
	22,001,248.53	22,750,140.48
	23,731,941.68	26,680,332.51
	109,180,198.91	102,187,359.90
	109,180,198.91	102,187,359.90
	109,180,198.91	102,187,359.90
	132,912,140.59	128,867,692.41

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 April 30, 2020**

Cash Flows from Operating Activities

Cash Inflows:

Collection of Income/Revenue

Collection of service and business income

Receipts of shares, grants and donations

Other Receipts

Receipts of unused petty cash fund

Receipt of refund of cash advances

Other miscellaneous receipts

Total Cash Inflows

Cash Outflows:

Payment of Expenses

Payment of personnel services

Payment of maintenance and other operating expenses

Payment of financial expenses

Payment of expenses pertaining to/incurred in the prior years

Purchase of Inventories

Purchase of inventories held for consumption

Grant of Cash Advances

Advances for payroll

Advances to officers and employees

Payment of Account Payable

Remittance of Personnel Benefit Contributions and

Mandatory Deductions


Remittance of taxes withheld

Remittance of GSIS/Pag IBIG/Philhealth

	April	Year to Date
	65,342.62	17,660,912.31
	65,342.62	17,660,912.31
	-	62,838.27
		30,154.37
		32,683.90
	65,342.62	17,723,750.58
	386,930.40	10,546,167.16
	370,430.40	2,793,535.74
	16,500.00	5,848,005.92
		2,650.00
		1,901,975.50
	-	250,957.00
		250,957.00
	586,387.10	2,547,297.24
	586,387.10	2,352,507.24
		194,790.00
		2,449,807.81
	-	742,461.93
		188,977.17
		553,484.76

Total Cash Outflows	973,317.50	16,536,691.14
Net Cash Provided (used) by Operating Activities	(907,974.88)	1,187,059.44
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	9,152.85	29,296.94
Total Cash Inflows	9,152.85	29,296.94
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets		15,420.00
Purchase of machinery and equipment		
Total Cash Outflows	-	15,420.00
Net Cash Provided (used) by Investing Activities	9,152.85	13,876.94
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		-
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	248,230.99	993,706.56
Total Cash Outflows	248,230.99	993,706.56
Net Cash Provided (used) by Financing Activities	(248,230.99)	(993,706.56)
Increase/(Decrease) in Cash and Cash Equivalents	(1,147,053.02)	207,229.82
Cash and Cash Equivalents, Beginning	22,646,165.14	21,291,882.30
Less/Add: Amount transferred to/from Sinking Fund		-
Cash and Cash Equivalents, Ending	21,499,112.12	21,499,112.12

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 2020

	This Month	Year to Date
Income		
Service and Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	4,946,607.75	22,476,546.62
Sales Revenue	-	1,913.00
Interest Income	11,441.06	47,678.42
Fines and Penalties - Business Income	-	382,674.87
Total Service and Business Income	4,958,048.81	22,908,812.91
Total Income	4,958,048.81	22,908,812.91
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	962,926.00	3,838,523.55
Salaries and Wages - Casual/Contractual	224,767.84	878,639.08
Total Salaries and Wages	1,187,693.84	4,717,162.63
Other Compensation		
Personal Economic Relief Allowance (PERA)	-	421,727.10
Representation Allowance (RA)	23,500.00	93,397.85
Transportation Allowance (TA)	23,500.00	94,000.00
Overtime and Night Pay	-	18,767.51
Other Bonuses and Allowances	-	108,800.00
Total Other Compensation	47,000.00	736,692.46
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	-	268,707.84
Pag-IBIG Contributions	-	16,000.00
PhilHealth Contributions	-	33,345.02
Employees Compensation Insurance Premiums	-	10,500.00
Total Personnel Benefit Contributions	-	328,552.86
Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	-	45,000.00
Total Other Personnel Benefits	-	289,595.56
Total Personnel Services	1,234,693.84	6,072,003.51
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	-	216,360.60

Training and Scholarship Expenses		
Training Expenses	-	38,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	243.52	367,517.89
Accountable Forms Expenses	-	19,635.40
Non-Accountable Forms Expenses	-	2,508.49
Drugs and Medicines Expenses	-	748.50
Fuel, Oil and Lubricants Expenses	-	49,670.53
Chemical and Filtering Supplies Expenses	40,656.02	203,039.95
Other Supplies and Materials Expenses	-	22,775.85
Total Supplies and Materials Expenses	40,899.54	665,896.61
Utilities Expenses		
Water Expenses	-	9,352.12
Electricity Expenses	-	50,569.62
Total Utilities Expenses	-	59,921.74
Communication Expenses		
Postage and Courier Services	-	3,074.69
Telephone Expenses	-	53,153.98
Total Communication Expenses	-	56,228.67
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	2,199.00
Total Survey, Research, Exploration and Development Expenses	-	2,199.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	-	1,462,583.76
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	-	29,100.00
Professional Services		
Legal Services	-	2,600.00
Total Professional Services	-	2,600.00
General Services		
Security Services	16,500.00	66,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	3,198.91	369,115.14
Repairs and Maintenance - Buildings and Other Structures	-	3,834.00
Repairs and Maintenance - Machinery and Equipment	426.30	145,580.69
Repairs and Maintenance - Transportation Equipment	185.00	63,485.00

Repairs and Maintenance - Furniture and Fixtures	-	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	3,810.21	582,014.83
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,904.73	32,698.72
Insurance Expenses	-	10,081.64
Fidelity Bond Premiums	-	15,000.00
Total Taxes, Insurance Premiums and Other Fees	2,904.73	57,780.36
Labor and Wages		
Labor and Wages	511,161.78	1,642,022.25
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	5,300.00
Printing and Publication Expenses	-	4,184.00
Representation Expenses	-	11,630.63
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues and Contributions to Organizations	-	18,289.00
Subscription Expenses	-	-
Donations	-	-
Directors and Committee Members' Fees	-	88,200.00
Documentary Stamps Expenses	-	-
Fees and Commission Expenses	-	-
Other Maintenance and Operating Expenses	-	-
Total Other Maintenance and Other Operating Expenses	-	127,603.63
Total Maintenance and Other Operating Expenses	575,276.26	5,008,311.45
Financial Expenses		
Interest Expenses	61,651.79	247,382.02
Bank Charges	-	2,750.00
Other Financial Charges	-	-
Total Financial Expenses	61,651.79	250,132.02
Direct Cost		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation - Land Improvements	-	-
Depreciation - Infrastructure Assets	240,019.08	960,076.32
Depreciation - Buildings and Other Structures	45,348.58	181,394.32
Depreciation - Machinery and Equipment	273,862.93	1,095,451.72
Depreciation - Transportation Equipment	5,479.79	21,919.16
Depreciation - Furniture, Fixtures and Books	-	-
Depreciation - Other Property, Plant and Equipment	-	-
Amortization - Intangible Assets	-	-
Impairment Loss - Loans & Receivables	-	-
Total Non-Cash Expenses	564,710.38	2,258,841.52

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

-	11,680.64
2,436,332.27	13,600,969.14
2,521,716.54	9,307,843.77
-	
2,521,716.54	9,307,843.77
-	
2,521,716.54	9,307,843.77
-	
2,521,716.54	9,307,843.77

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at March 31, 2020	106,658,482.37	106,658,482.37
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	2,521,716.54	2,521,716.54
Prior Year's Adjustments		
Balance at April 30, 2020	109,180,198.91	109,180,198.91

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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	23,317,326.43	20,382,152.97
Cash On Hand	649,396.96	94,269.73
Cash - Collecting Officer	629,396.96	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	22,667,929.47	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,507,300.48	6,825,293.59
Cash in Bank - Local Currency, Savings Account	856,223.65	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,304,405.34	13,259,262.50
Receivables	5,886,027.99	3,998,596.05
Loans and Receivable Accounts	5,564,785.53	3,652,118.19
Accounts Receivable	6,755,656.50	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	321,242.46	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	67,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	244,632.07	251,784.48
Inventories	594,398.64	991,442.60
Inventory Held for Consumption	594,398.64	991,442.60
Office Supplies Inventory	183,877.80	231,721.77
Accountable Forms, Plates and Stickers Inventory	49,756.14	81,537.14
Non-Accountable Forms Inventory	12,077.74	15,740.92

Chemical and Filtering Supplies Inventory	124,448.12	159,415.35
Other Supplies and Materials Inventory	224,238.84	503,027.42
Other Current Assets	1,571,326.52	990,196.38
Advances	566,140.00	-
Advances for Payroll	564,940.00	-
Advances to Officers and Employees	1,200.00	-
Prepayments	1,002,186.52	987,196.38
Prepaid Rent	-	-
Prepaid Insurance Premium	869,804.56	869,804.56
Withholding Tax at Source	132,381.96	117,391.82
Other Prepayments	-	-
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	31,369,079.58	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	99,662,320.18	102,443,971.08
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
Infrastructure Assets	60,940,103.99	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,186,396.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(44,246,293.00)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,940,103.99	62,098,298.39
Buildings and Other Structures	11,491,716.86	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,662,493.60)	(1,640,061.15)
Net Value - Buildings	1,435,753.17	1,458,185.62

Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,767,999.06)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	10,055,963.69	10,260,274.14
Machinery and Equipment	20,329,902.67	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,096,996.47)	(1,067,851.92)
Net Value - Office Equipment	393,725.30	422,869.85
Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,817,642.02)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	764,094.98	858,661.63
Communication Equipment	415,770.00	415,770.00
Equipment	(368,741.62)	(366,639.00)
Net Value - Communication Equipment	47,028.38	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(21,651.73)	(19,609.20)
Net Value - Sports Equipment	32,818.27	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(531,130.58)	(484,839.43)
Net Value - Technical and Scientific Equipment	146,156.26	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Equipment	(17,968,615.07)	(16,773,447.92)
Net Value - Other Machinery and Equipment	18,946,079.48	20,141,246.63
Transportation Equipment	450,285.16	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,235,570.04)	(2,208,171.09)
Net Value - Motor Vehicles	450,285.16	477,684.11
Watercraft		

Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	99,723,653.51	102,505,304.41
Total Assets	131,092,733.09	128,867,692.41

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	217,830.67	2,423,223.89
Due to Officers and Employees	209,895.05	2,410,501.38
	7,935.62	12,722.51

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,649,365.53	1,400,475.47
Due to GSIS	1,027,989.70	869,980.56
Due to Pag-IBIG	344,849.36	240,687.39
Due to Philhealth	88,979.73	83,220.85
Due to Philhealth	42,925.18	48,885.11
Due to GOCCs (SSS)	144,621.56	157,701.56

Other Payables

Other Payables	107,088.80	106,492.67
	107,088.80	106,492.67

Total Current Liabilities	1,974,285.00	3,930,192.03
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	21,190,667.47	22,120,480.87
Loans Payable - Domestic	21,190,667.47	22,120,480.87
Deferred Credits/Unearned Income		
Deferred Credits	586,495.68	629,659.61
Trust Liabilities	5,000.00	
Customer Deposit Payable	572,030.35	600,859.61
Other Deferred Credits	1,841.62	(0.00)
Other Unearned Revenue	7,623.71	28,800.00
Total Non-Current Liabilities	21,777,163.15	22,750,140.48
Total Liabilities	23,751,448.15	26,680,332.51
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	107,341,284.94	102,187,359.90
Retained Earnings/Capital Reserve	107,341,284.94	102,187,359.90
Total Equity	107,341,284.94	102,187,359.90
Total Liabilities & Equity	131,092,733.09	128,867,692.41

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 May 31, 2020**

	May	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	8,728,854.32	26,389,766.63
Collection of service and business income	8,728,854.32	26,389,766.63
Receipts of shares, grants and donations		
Other Receipts	14,632.99	77,471.26
Receipts of unused petty cash fund		
Receipt of refund of cash advances	6,355.05	36,509.42
Other miscellaneous receipts	8,277.94	40,961.84
Total Cash Inflows	8,743,487.31	26,467,237.89
Cash Outflows:		
Payment of Expenses	4,163,952.59	14,710,119.75
Payment of personnel services	968,042.55	3,761,578.29
Payment of maintenance and other operating expenses	3,195,910.04	9,043,915.96
Payment of financial expenses		2,650.00
Payment of expenses pertaining to/incurred in the prior years		1,901,975.50
Purchase of Inventories	187,000.00	437,957.00
Purchase of inventories held for consumption	187,000.00	437,957.00
Grant of Cash Advances	2,076,064.77	4,623,362.01
Advances for payroll	2,058,714.77	4,411,222.01
Advances to officers and employees	17,350.00	212,140.00
Payment of Account Payable		2,449,807.81
Remittance of Personnel Benefit Contributions and Mandatory Deductions	243,255.71	985,717.64
Remittance of taxes withheld	61,306.12	250,283.29
Remittance of GSIS/Pag IBIG/Philhealth	181,949.59	735,434.35

Total Cash Outflows	6,670,273.07	23,206,964.21
Net Cash Provided (used) by Operating Activities	2,073,214.24	3,260,273.68
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	8,863.70	38,160.64
Total Cash Inflows	8,863.70	38,160.64
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	17,250.00	32,670.00
Purchase of machinery and equipment		
Total Cash Outflows	17,250.00	32,670.00
Net Cash Provided (used) by Investing Activities	(8,386.30)	5,490.64
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		-
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	246,613.63	1,240,320.19
Total Cash Outflows	246,613.63	1,240,320.19
Net Cash Provided (used) by Financing Activities	(246,613.63)	(1,240,320.19)
Increase/(Decrease) in Cash and Cash Equivalents	1,818,214.31	2,025,444.13
Cash and Cash Equivalents, Beginning	21,499,112.12	21,291,882.30
Less/Add: Amount transferred to/from Sinking Fund		-
Cash and Cash Equivalents, Ending	23,317,326.43	23,317,326.43

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 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,032,968.60	27,509,515.22
Sales Revenue	1,049.00	2,962.00
Interest Income	11,079.62	58,758.04
Fines and Penalties - Business Income	(60.00)	382,614.87
Total Service and Business Income	5,045,037.22	27,953,850.13
Total Income	5,045,037.22	27,953,850.13
	5,033,957.60	
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	925,304.06	4,763,827.61
Salaries and Wages - Casual/Contractual	183,900.96	1,062,540.04
Total Salaries and Wages	1,109,205.02	5,826,367.65
Other Compensation		
Personal Economic Relief Allowance (PERA)	106,000.00	527,727.10
Representation Allowance (RA)	23,500.00	116,897.85
Transportation Allowance (TA)	23,500.00	117,500.00
Overtime and Night Pay	22,197.24	40,964.75
Year End Bonus	1,145,669.00	1,145,669.00
Other Bonuses and Allowances	27,200.00	136,000.00
Total Other Compensation	1,348,066.24	2,084,758.70
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	-	268,707.84
Pag-IBIG Contributions	10,600.00	26,600.00
PhilHealth Contributions	33,438.26	66,783.28
Employees Compensation Insurance Premiums	-	10,500.00
Total Personnel Benefit Contributions	44,038.26	372,591.12
Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	-	45,000.00
Total Other Personnel Benefits	-	289,595.56
Total Personnel Services	2,501,309.52	8,573,313.03
Maintenance and Other Operating Expenses		

Traveling Expenses

Traveling Expenses - Local

17,055.71 233,416.31

Training and Scholarship Expenses

Training Expenses

- 38,000.00

Supplies and Materials Expenses

Office Supplies Expenses

42,902.66 410,420.55

Accountable Forms Expenses

12,145.60 31,781.00

Non-Accountable Forms Expenses

4,754.69 7,263.18

Drugs and Medicines Expenses

- 748.50

Fuel, Oil and Lubricants Expenses

19,782.28 69,452.81

Chemical and Filtering Supplies Expenses

69,882.28 272,922.23

Other Supplies and Materials Expenses

36,580.40 59,356.25

Total Supplies and Materials Expenses**186,047.91 851,944.52****Utilities Expenses**

Water Expenses

3,996.86 13,348.98

Electricity Expenses

25,865.33 76,434.95

Total Utilities Expenses**29,862.19 89,783.93****Communication Expenses**

Postage and Courier Services

796.16 3,870.85

Telephone Expenses

31,191.96 84,345.94

Internet Subscription Expenses

6,720.00 6,720.00

Cable, Satellite, Telegraph and Radio Expenses

- -

Total Communication Expenses**38,708.12 94,936.79****Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses

- 2,199.00

Total Survey, Research, Exploration and Development Expenses**- 2,199.00****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

2,682,332.39 4,144,916.15

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

19,400.00 48,500.00

Professional Services

Legal Services

- 2,600.00

Total Professional Services**- 2,600.00**

General Services		
Security Services	49,500.00	115,500.00
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	-	-
Repairs and Maintenance - Infrastructure Assets	96,648.25	465,763.39
Repairs and Maintenance - Buildings and Other Structures	8,280.00	12,114.00
Repairs and Maintenance - Machinery and Equipment	120,040.46	265,621.15
Repairs and Maintenance - Transportation Equipment	14,302.00	77,787.00
Total Repairs and Maintenance	239,270.71	821,285.54
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	2,804.80	35,503.52
Insurance Expenses	30,000.00	40,081.64
Fidelity Bond Premiums	15,000.00	30,000.00
Total Taxes, Insurance Premiums and Other Fees	47,804.80	105,585.16
Labor and Wages		
Labor and Wages	338,992.63	1,981,014.88
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	5,300.00
Printing and Publication Expenses	2,256.00	6,440.00
Representation Expenses	6,926.55	18,557.18
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	91,875.00	180,075.00
Total Other Maintenance and Other Operating Expenses	101,057.55	228,661.18
Total Maintenance and Other Operating Expenses	3,750,032.01	8,758,343.46
Financial Expenses		
Interest Expenses	58,888.18	306,270.20
Bank Charges	-	2,750.00
Total Financial Expenses	58,888.18	309,020.20
Non-Cash Expenses		
Depreciation - Infrastructure Assets	240,019.08	1,200,095.40
Depreciation - Buildings and Other Structures	45,348.58	226,742.90
Depreciation - Machinery and Equipment	273,862.93	1,369,314.65
Depreciation - Transportation Equipment	5,479.79	27,398.95
Total Non-Cash Expenses	564,710.38	2,823,551.90
Discounts and Rebates		
Other Discounts	9,011.10	20,691.74

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

6,883,951.19	20,484,920.33
(1,838,913.97)	7,468,929.80
-	
(1,838,913.97)	7,468,929.80
-	
(1,838,913.97)	7,468,929.80
-	
(1,838,913.97)	7,468,929.80

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 May 31, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at April 30, 2020	109,180,198.91	109,180,198.91
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	(1,838,913.97)	(1,838,913.97)
Prior Year's Adjustments		
Balance at May 31, 2020	107,341,284.94	107,341,284.94

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at June 30, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	24,011,444.61	20,382,152.97
Cash On Hand	397,189.54	94,269.73
Cash - Collecting Officer	377,189.54	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	23,614,255.07	20,287,883.24
Cash in Bank - Local Currency, Current Account	9,495,604.28	6,825,293.59
Cash in Bank - Local Currency, Savings Account	804,784.54	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,313,866.25	13,259,262.50
Receivables	5,400,340.02	3,998,596.05
Loans and Receivable Accounts	5,083,915.33	3,652,118.19
Accounts Receivable	6,274,786.30	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	316,424.69	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	66,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	240,814.30	251,784.48
Inventories	603,930.11	991,442.60
Inventory Held for Consumption	603,930.11	991,442.60
Office Supplies Inventory	236,535.32	231,721.77
Accountable Forms, Plates and Stickers Inventory	44,631.54	81,537.14
Non-Accountable Forms Inventory	12,077.74	15,740.92
Chemical and Filtering Supplies Inventory	63,519.65	159,415.35
Other Supplies and Materials Inventory	247,165.86	503,027.42

Other Current Assets	1,017,499.49	990,196.38
Advances	1,200.00	-
Advances to Officers and Employees	1,200.00	-
Prepayments	1,013,299.49	987,196.38
Prepaid Insurance Premium	873,272.75	869,804.56
Withholding Tax at Source	140,026.74	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	31,033,214.23	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	99,108,593.80	102,443,971.08
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	60,711,068.91	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,197,380.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(44,486,312.08)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,711,068.91	62,098,298.39
Buildings and Other Structures	11,446,368.28	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,666,980.09)	(1,640,061.15)
Net Value - Buildings	1,431,266.68	1,458,185.62
Water Plant, Structure and Improvement Improvement	12,823,962.75	12,823,962.75
Net Value - Water Plant, Structure and Improvement	(2,808,861.15)	(2,563,688.61)
	10,015,101.60	10,260,274.14
Machinery and Equipment	20,056,039.74	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,102,825.38)	(1,067,851.92)
Net Value - Office Equipment	387,896.39	422,869.85

Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,836,555.35)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	745,181.65	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(369,162.15)	(366,639.00)
Net Value - Communication Equipment	46,607.85	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(22,060.23)	(19,609.20)
Net Value - Sports Equipment	32,409.77	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Equipment	(540,388.81)	(484,839.43)
Net Value - Technical and Scientific Equipment	136,898.03	192,447.41
Other Machinery and Equipment	36,914,694.55	36,914,694.55
Equipment	(18,207,648.50)	(16,773,447.92)
Net Value - Other Machinery and Equipment	18,707,046.05	20,141,246.63
Transportation Equipment	444,805.37	477,684.11
Motor Vehicles	2,685,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,241,049.83)	(2,208,171.09)
Net Value - Motor Vehicles	444,805.37	477,684.11
Watercraft		
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	99,169,927.13	102,505,304.41
Total Assets	130,203,141.36	128,867,692.41

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	228,827.61	2,410,501.38
Due to Officers and Employees	7,935.62	12,722.51

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	753,415.32	869,980.56
Due to GSIS	114,505.98	240,687.39
Due to Pag-IBIG	93,674.04	83,220.85
Due to Philhealth	42,442.93	48,885.11
Due to GOCCs (SSS)	148,201.56	157,701.56
Due to BSP / Other Banks / Others	-	-

Other Payables

Other Payables	103,750.22	106,492.67
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Total Current Liabilities

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic	21,004,704.79	22,120,480.87
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Deferred Credits/Unearned Income
Deferred Credits
Trust Liabilities
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

633,242.45	629,659.61
5,000.00	
620,918.74	600,859.61
-	(0.00)
7,323.71	28,800.00
21,637,947.24	22,750,140.48
23,119,512.56	26,680,332.51
107,072,440.84	102,187,359.90
107,072,440.84	102,187,359.90
107,072,440.84	102,187,359.90
130,203,141.36	128,867,692.41

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 June 30, 2020

Cash Flows from Operating Activities

Cash Inflows:

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

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

Total Cash Inflows

Cash Outflows:

Payment of Expenses
Payment of personnel services
Payment of maintenance and other operating expenses
Payment of financial expenses
Payment of expenses pertaining to/incurred in the prior years

Purchase of Inventories
Purchase of inventories held for consumption

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

Payment of Account Payable

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

	June	Year to Date
	6,003,432.94	32,393,199.57
	6,003,432.94	32,393,199.57
	25,329.47	102,800.73
	54.25	36,563.67
	25,275.22	66,237.06
	6,028,762.41	32,496,000.30
	3,747,561.92	18,457,681.67
	992,174.47	4,753,752.76
	2,755,387.45	10,106,258.81
		2,650.00
		3,595,020.10
	140,220.00	578,177.00
	140,220.00	578,177.00
	548,469.80	5,171,831.81
	536,119.80	4,947,341.81
	12,350.00	224,490.00
		2,449,807.81
	652,200.02	1,637,917.66
	57,207.23	307,490.52
	594,992.79	1,330,427.14

Total Cash Outflows
Net Cash Provided (used) by Operating Activities
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 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

	5,088,451.74	28,295,415.95
	940,310.67	4,200,584.35
	11,405.14	49,565.78
	11,405.14	49,565.78
	10,984.00	43,654.00
	10,984.00	43,654.00
	421.14	5,911.78
		-
	246,613.63	1,486,933.82
	246,613.63	1,486,933.82
	(246,613.63)	(1,486,933.82)
	694,118.18	2,719,562.31
	23,317,326.43	21,291,882.30
		-
	24,011,444.61	24,011,444.61

Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
 General Manager

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of June 2020

Income

Service and Business Income

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

This Month	Year to Date
4,844,661.76	32,354,176.98
1,473.00	4,435.00
14,256.42	73,014.46
314,565.19	697,180.06
5,174,956.37	33,128,806.50

Total Income

5,174,956.37	33,128,806.50
---------------------	----------------------

Expenses

Personal Services

Salaries and Wages

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

921,138.67	5,684,966.28
204,334.40	1,266,874.44
1,125,473.07	6,951,840.72

Other Compensation

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

104,000.00	631,727.10
23,500.00	140,397.85
23,500.00	141,000.00
225,290.00	225,290.00
19,000.00	19,000.00
593,000.00	593,000.00
6,174.90	47,139.65
-	1,145,669.00
27,200.00	163,200.00
1,021,664.90	3,106,423.60

Personnel Benefit Contributions

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

424,172.75	692,880.59
21,621.44	48,221.44
-	66,783.28
15,900.00	26,400.00
461,694.19	834,285.31

Other Personnel Benefits

Terminal Leave Benefits

Other Personnel Benefits

Total Other Personnel Benefits**Total Personnel Services**

-	244,595.56
10,000.00	55,000.00
10,000.00	299,595.56
2,618,832.16	11,192,145.19

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

4,500.00	237,916.31
-	38,000.00
66,122.48	476,543.03
5,124.60	36,905.60
-	7,263.18
-	748.50
34,027.68	103,480.49
109,028.47	381,950.70
4,191.50	63,547.75
218,494.73	1,070,439.25
2,753.29	16,102.27
28,519.20	104,954.15
31,272.49	121,056.42
726.64	4,597.49
18,862.41	103,208.35
-	6,720.00
-	-
19,589.05	114,525.84
-	2,199.00
-	2,199.00

Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	140,373.00	4,285,289.15
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	9,700.00	58,200.00
Professional Services		
Legal Services	-	2,600.00
Total Professional Services	-	2,600.00
General Services		
Security Services	37,500.00	153,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	124,259.13	590,022.52
Repairs and Maintenance - Buildings and Other Structures	5,858.50	17,972.50
Repairs and Maintenance - Machinery and Equipment	50,749.29	316,370.44
Repairs and Maintenance - Transportation Equipment	11,887.00	89,674.00
Total Repairs and Maintenance	192,753.92	1,014,039.46
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	22,923.97	58,427.49
Insurance Expenses	1,079,161.03	1,119,242.67
Fidelity Bond Premiums	-	30,000.00
Total Taxes, Insurance Premiums and Other Fees	1,102,085.00	1,207,670.16
Labor and Wages		
Labor and Wages	398,501.14	2,379,516.02
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	3,200.00	8,500.00
Printing and Publication Expenses	250.00	6,690.00
Representation Expenses	2,664.75	21,221.93
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	36,750.00	216,825.00
Total Other Maintenance and Other Operating Expenses	42,864.75	271,525.93
Total Maintenance and Other Operating Expenses	2,197,634.08	10,955,977.54

Financial Expenses

Interest Expenses

60,050.45

366,320.65

Bank Charges

2,550.00

5,300.00

Other Financial Charges

-

-

Total Financial Expenses**62,600.45****371,620.65****Non-Cash Expenses**

Depreciation - Infrastructure Assets

240,019.08

1,440,114.48

Depreciation - Buildings and Other Structures

45,348.58

272,091.48

Depreciation - Machinery and Equipment

273,862.93

1,643,177.58

Depreciation - Transportation Equipment

5,479.79

32,878.74

Total Non-Cash Expenses**564,710.38****3,388,262.28****Discounts and Rebates**

Other Discounts

6,743.40

27,435.14

Total Expenses**5,450,520.47****25,935,440.80****Profit/(Loss) Before Tax****(275,564.10)****7,193,365.70****Income Tax Expense/(Benefit)**

-

Profit/(Loss) After Tax**(275,564.10)****7,193,365.70****Assistance/Subsidy/(Financial****Assistance/Subsidy/Contribution)**

-

Net Income/(Loss)**(275,564.10)****7,193,365.70****Other Comprehensive Income/(Loss) for the Period**

-

Comprehensive Income/(Loss) for the Period**(275,564.10)****7,193,365.70**

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at May 31, 2020	107,341,284.94	107,341,284.94
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	(275,564.10)	(275,564.10)
Prior Year's Adjustments	6,720.00	6,720.00
Balance at June 30, 2020	107,072,440.84	107,072,440.84

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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	23,037,161.91	20,382,152.97
Cash On Hand	189,708.89	94,269.73
Cash - Collecting Officer	169,708.89	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	22,847,453.02	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,875,025.13	6,825,293.59
Cash in Bank - Local Currency, Savings Account	649,685.73	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,322,742.16	13,259,262.50
Receivables	4,415,540.62	3,998,596.05
Loans and Receivable Accounts	4,103,537.78	3,652,118.19
Accounts Receivable	5,294,408.75	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	312,002.84	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	65,993.38	73,293.38
Due from Officers and Employees	4,617.01	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	237,392.45	251,784.48
Inventories	1,028,528.56	991,442.60
Inventory Held for Consumption	1,028,528.56	991,442.60
Office Supplies Inventory	217,843.40	231,721.77
Accountable Forms, Plates and Stickers Inventory	39,112.74	81,537.14
Non-Accountable Forms Inventory	11,327.15	15,740.92
Chemical and Filtering Supplies Inventory	(1,100.35)	159,415.35
Other Supplies and Materials Inventory	761,345.62	503,027.42

Other Current Assets	993,963.15	990,196.38
Advances	1,200.00	-
Advances to Officers and Employees	1,200.00	-
Prepayments	989,763.15	987,196.38
Prepaid Rent	-	-
Prepaid Insurance Premium	880,717.25	869,804.56
Withholding Tax at Source	109,045.90	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	29,475,194.24	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	101,467,429.42	102,443,971.08
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
Infrastructure Assets	60,547,975.83	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,274,306.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(44,726,331.16)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,547,975.83	62,098,298.39
Buildings and Other Structures	11,401,019.70	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,671,466.58)	(1,640,061.15)
Net Value - Buildings	1,426,780.19	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,849,723.24)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	9,974,239.51	10,260,274.14
Machinery and Equipment	20,638,796.81	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,108,654.29)	(1,067,851.92)
Net Value - Office Equipment	382,067.48	422,869.85

Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,855,468.68)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	726,268.32	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(369,582.68)	(366,639.00)
Net Value - Communication Equipment	46,187.32	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(22,468.73)	(19,609.20)
Net Value - Sports Equipment	32,001.27	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(549,647.04)	(484,839.43)
Net Value - Technical and Scientific Equipment	127,639.80	192,447.41
Other Machinery and Equipment	37,771,314.55	36,914,694.55
Accumulated Depreciation - Other Machinery and Equipment	(18,446,681.93)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,324,632.62	20,141,246.63
Transportation Equipment	2,429,325.58	477,684.11
Motor Vehicles	4,675,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,246,529.62)	(2,208,171.09)
Net Value - Motor Vehicles	2,429,325.58	477,684.11
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00

Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	20,818,742.11	22,120,480.87
Loans Payable - Domestic	20,818,742.11	22,120,480.87
Deferred Credits/Unearned Income		
Deferred Credits	679,351.29	629,659.61
Trust Liabilities	5,000.00	
Customer Deposit Payable	619,299.30	600,859.61
Other Deferred Credits	(0.00)	(0.00)
Other Unearned Revenue	55,051.99	28,800.00
Total Non-Current Liabilities	21,498,093.40	22,750,140.48
Total Liabilities	22,981,338.16	26,680,332.51
EQUITY		
Retained Earnings/(Deficit)		
Retained Earnings/(Deficit)	108,022,618.83	102,187,359.90
Retained Earnings/Capital Reserve	108,022,618.83	102,187,359.90
Total Equity	108,022,618.83	102,187,359.90
Total Liabilities & Equity	131,003,956.99	128,867,692.41

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 July 31, 2020

	Year to Date	
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	6,101,629.60	38,494,829.17
Collection of service and business income	6,101,629.60	38,494,829.17
Receipts of shares, grants and donations		
Other Receipts	2,500.00	105,300.73
Receipt of refund of cash advances		36,563.67
Other miscellaneous receipts	2,500.00	68,737.06
Total Cash Inflows	6,104,129.60	38,600,129.90
Cash Outflows:		
Payment of Expenses	2,545,761.91	21,003,443.58
Payment of personnel services	962,944.19	5,716,696.95
Payment of maintenance and other operating expenses	1,582,817.72	11,689,076.53
Payment of financial expenses		2,650.00
Payment of expenses pertaining to/incurred in the prior years		3,595,020.10
Purchase of Inventories	604,987.00	1,183,164.00
Purchase of inventories held for consumption	604,987.00	1,183,164.00
Grant of Cash Advances	414,717.52	5,586,549.33
Advances for payroll	404,367.52	5,351,709.33
Advances to officers and employees	10,350.00	234,840.00
Payment of Account Payable		2,449,807.81
Remittance of Personnel Benefit Contributions and Mandatory Deductions	354,401.23	1,992,318.89
Remittance of taxes withheld	57,207.23	364,697.75
Remittance of GSIS/Pag IBIG/Philhealth	297,194.00	1,627,621.14
Total Cash Outflows	3,919,867.66	32,215,283.61

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of July 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	4,698,780.34	37,052,957.32
Sales Revenue	2,850.00	7,285.00
Interest Income	11,094.89	84,109.35
Fines and Penalties - Business Income	363,238.48	1,060,418.54
Total Service and Business Income	5,075,963.71	38,204,770.21
Total Income	5,075,963.71	38,204,770.21
	5,064,868.82	
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	919,205.18	6,604,171.46
Salaries and Wages - Casual/Contractual	234,244.84	1,501,119.28
Total Salaries and Wages	1,153,450.02	8,105,290.74
Other Compensation		
Personal Economic Relief Allowance (PERA)	104,000.00	735,727.10
Representation Allowance (RA)	23,500.00	163,897.85
Transportation Allowance (TA)	23,500.00	164,500.00
Clothing/Uniform Allowance	-	225,290.00
Honoraria	-	19,000.00
Hazard Pay	-	593,000.00
Overtime and Night Pay	6,443.10	53,582.75
Year End Bonus	-	1,145,669.00
Other Bonuses and Allowances	27,200.00	190,400.00
Total Other Compensation	184,643.10	3,291,066.70
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	137,406.66	830,287.25
Pag-IBIG Contributions	5,200.00	53,421.44
PhilHealth Contributions	16,088.74	82,872.02
Employees Compensation Insurance Premiums	5,200.00	31,600.00
Total Personnel Benefit Contributions	163,895.40	998,180.71
Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	20,000.00	75,000.00
Total Other Personnel Benefits	20,000.00	319,595.56

Total Personnel Services	1,521,988.52	12,714,133.71
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	7,500.00	245,416.31
Training and Scholarship Expenses		
Training Expenses	-	38,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	77,093.92	553,636.95
Accountable Forms Expenses	5,518.80	42,424.40
Non-Accountable Forms Expenses	750.59	8,013.77
Drugs and Medicines Expenses	-	748.50
Fuel, Oil and Lubricants Expenses	26,183.78	129,664.27
Chemical and Filtering Supplies Expenses	64,260.00	446,210.70
Other Supplies and Materials Expenses	4,551.75	68,099.50
Total Supplies and Materials Expenses	178,358.84	1,248,798.09
Utilities Expenses		
Water Expenses	2,687.09	18,789.36
Electricity Expenses	31,503.39	136,457.54
Total Utilities Expenses	34,190.48	155,246.90
Communication Expenses		
Postage and Courier Services	24.40	4,621.89
Telephone Expenses	22,460.70	125,669.05
Internet Subscription Expenses	-	6,720.00
Total Communication Expenses	22,485.10	137,010.94
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	7,489.00	9,688.00
Total Survey, Research, Exploration and Development Expenses	7,489.00	9,688.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	924,885.97	5,210,175.12
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	9,700.00	67,900.00

Professional Services		
Legal Services	200.00	2,800.00
Total Professional Services	200.00	2,800.00
General Services		
Security Services	42,000.00	195,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	158,253.88	748,276.40
Repairs and Maintenance - Buildings and Other Structures	3,238.00	21,210.50
Repairs and Maintenance - Machinery and Equipment	88,269.36	404,639.80
Repairs and Maintenance - Transportation Equipment	30,453.00	120,127.00
Repairs and Maintenance - Other Property, Plant and Equipment	-	-
Total Repairs and Maintenance	280,214.24	1,294,253.70
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	4,315.48	62,742.97
Insurance Expenses	5,317.50	1,124,560.17
Fidelity Bond Premiums	-	30,000.00
Total Taxes, Insurance Premiums and Other Fees	9,632.98	1,217,303.14
Labor and Wages		
Labor and Wages	404,525.11	2,784,041.13
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,600.00	10,100.00
Printing and Publication Expenses	-	6,690.00
Representation Expenses	-	21,221.93
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	36,750.00	253,575.00
Other Maintenance and Operating Expenses	16,200.00	16,200.00
Total Other Maintenance and Other Operating Expenses	54,550.00	326,075.93
Total Maintenance and Other Operating Expenses	1,975,731.72	12,931,709.26
Financial Expenses		
Interest Expenses	57,338.49	423,659.14
Bank Charges	-	5,300.00
Total Financial Expenses	57,338.49	428,959.14

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/Contr


Net Income/(Loss)

Other Comprehensive Income/(Loss) for the Period

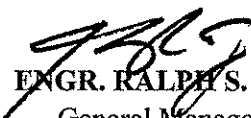
Comprehensive Income/(Loss) for the Period

-	-	
240,019.08	1,680,133.56	
45,348.58	317,440.06	
273,862.93	1,917,040.51	
5,479.79	38,358.53	
564,710.38	3,952,972.66	
6,016.61	33,451.75	
4,125,785.72	30,061,226.52	
950,177.99	8,143,543.69	
-		
950,177.99	8,143,543.69	
-		
950,177.99	8,143,543.69	
-		
950,177.99	8,143,543.69	

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at June 30, 2020	107,072,440.84	107,072,440.84
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	950,177.99	950,177.99
Prior Year's Adjustments		
Balance at July 31, 2020	108,022,618.83	108,022,618.83

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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	23,641,192.58	20,382,152.97
Cash On Hand	20,000.00	94,269.73
Cash - Collecting Officer	(0.00)	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	23,621,192.58	20,287,883.24
Cash in Bank - Local Currency, Current Account	9,669,250.31	6,825,293.59
Cash in Bank - Local Currency, Savings Account	624,759.20	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,327,183.07	13,259,262.50
	5,271,908.13	3,998,596.05
Receivables		
Loans and Receivable Accounts	4,967,780.06	3,652,118.19
Accounts Receivable	6,158,651.03	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	304,128.07	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	64,502.13	73,293.38
Due from Officers and Employees	3,172.49	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	232,453.45	251,784.48
	903,610.06	991,442.60
Inventories		
Inventory Held for Consumption	903,610.06	991,442.60
Office Supplies Inventory	224,381.70	231,721.77
Accountable Forms, Plates and Stickers Inventory	35,170.74	81,537.14
Non-Accountable Forms Inventory	11,327.15	15,740.92

Chemical and Filtering Supplies Inventory	(57,066.76)	159,415.35
Other Supplies and Materials Inventory	689,797.23	503,027.42
Other Current Assets	1,080,805.91	990,196.38
Advances	83,093.60	-
Advances for Payroll	81,893.60	-
Advances to Officers and Employees	1,200.00	-
Prepayments	994,712.31	987,196.38
Prepaid Insurance Premium	882,958.96	869,804.56
Withholding Tax at Source	111,753.35	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	30,897,516.68	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	101,008,279.04	102,443,971.08
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
Infrastructure Assets	60,370,826.75	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,337,176.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(44,966,350.24)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,370,826.75	62,098,298.39
Buildings and Other Structures	11,355,671.12	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,675,953.07)	(1,640,061.15)
Net Value - Buildings	1,422,293.70	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,890,585.33)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	9,933,377.42	10,260,274.14

Machinery and Equipment

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

Information and Communication Technology
Equipment

Accumulated Depreciation - Information and
Communication Technology Equipment

Net Value - Information and Communication
Technology Equipment

Communication Equipment
Equipment

Net Value - Communication Equipment

Sports Equipment

Accumulated Depreciation - Sports Equipment

Net Value - Sports Equipment

Technical and Scientific Equipment
Equipment

Net Value - Technical and Scientific Equipment

Other Machinery and Equipment
Equipment

Net Value - Other Machinery and Equipment

Transportation Equipment

Motor Vehicles

Accumulated Depreciation - Motor Vehicles

Net Value - Motor Vehicles

Furnitures, Fixtures and Books

Furniture and Fixtures

Accumulated Depreciation - Furniture and Fixtures

Net Value - Furniture and Fixtures

20,400,433.88	21,699,217.32
1,490,721.77	1,490,721.77
(1,114,483.20)	(1,067,851.92)
376,238.57	422,869.85
2,581,737.00	2,581,737.00
(1,874,382.01)	(1,723,075.37)
707,354.99	858,661.63
415,770.00	415,770.00
(370,003.21)	(366,639.00)
45,766.79	49,131.00
54,470.00	54,470.00
(22,877.23)	(19,609.20)
31,592.77	34,860.80
677,286.84	677,286.84
(558,905.27)	(484,839.43)
118,381.57	192,447.41
37,806,814.55	36,914,694.55
(18,685,715.36)	(16,773,447.92)
19,121,099.19	20,141,246.63
2,423,845.79	477,684.11
4,675,855.20	2,685,855.20
(2,252,009.41)	(2,208,171.09)
2,423,845.79	477,684.11
6,165.00	6,165.00
140,573.91	140,573.91
(134,408.91)	(134,408.91)
6,165.00	6,165.00

Construction in Progress	7,190.00	-
Construction in Progress - Infrastructure Assets	7,190.00	-
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	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	101,069,612.37	102,505,304.41
Total Assets	131,967,129.05	128,867,692.41

LIABILITIES

Current Liabilities

Financial Liabilities

Payables	129,941.30	2,423,223.89
Accounts Payable	122,005.68	2,410,501.38
Due to Officers and Employees	7,935.62	12,722.51
Inter-Agency Payables		
Inter-Agency Payables	1,277,030.84	1,400,475.47
Due to BIR	641,699.44	869,980.56
Due to GSIS	344,500.59	240,687.39
Due to Pag-IBIG	81,636.81	83,220.85
Due to Philhealth	48,952.44	48,885.11
Due to GOCCs (SSS)	160,241.56	157,701.56
Other Payables	98,833.19	106,492.67
Other Payables	98,833.19	106,492.67
Total Current Liabilities	1,505,805.33	3,930,192.03

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(ALL FUNDS)
For the Month ended August 31, 2020

	This Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	4,397,454.27	42,892,283.44
Collection of service and business income	4,397,454.27	42,892,283.44
Receipts of shares, grants and donations		
Other Receipts	9,675.55	114,976.28
Receipt of refund of cash advances	245.30	36,808.97
Other miscellaneous receipts	9,430.25	78,167.31
Total Cash Inflows	4,407,129.82	43,007,259.72
Cash Outflows:		
Payment of Expenses	2,488,975.50	23,492,419.08
Payment of personnel services	922,748.90	6,639,445.85
Payment of maintenance and other operating expenses	1,560,226.60	13,249,303.13
Payment of financial expenses		2,650.00
Payment of expenses pertaining to/incurred in the prior years	6,000.00	3,601,020.10
Purchase of Inventories	26,000.00	1,209,164.00
Purchase of inventories held for consumption	26,000.00	1,209,164.00
Grant of Cash Advances	499,484.97	6,086,034.30
Advances for payroll	499,484.97	5,851,194.30
Advances to officers and employees		234,840.00
Payment of Account Payable		2,449,807.81
Remittance of Personnel Benefit Contributions and Mandatory Deductions	442,523.32	2,434,842.21
Remittance of taxes withheld	57,207.23	421,904.98
Remittance of GSIS/Pag IBIG/Philhealth	385,316.09	2,012,937.23
Total Cash Outflows	3,456,983.79	35,672,267.40

CATBALOGAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
ALL FUNDS
For the Month of August 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,113,253.65	42,166,210.97
Sales Revenue	75.00	7,360.00
Interest Income	5,551.14	89,660.49
Fines and Penalties - Business Income	59,940.02	1,120,358.56
Total Service and Business Income	5,178,819.81	43,383,590.02
Total Income	5,178,819.81	43,383,590.02
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	919,203.62	7,523,375.08
Salaries and Wages - Casual/Contractual	194,117.68	1,695,236.96
Total Salaries and Wages	1,113,321.30	9,218,612.04
Other Compensation		
Personal Economic Relief Allowance (PERA)	104,000.00	839,727.10
Representation Allowance (RA)	23,500.00	187,397.85
Transportation Allowance (TA)	23,500.00	188,000.00
Clothing/Uniform Allowance	91,760.00	317,050.00
Honoraria	-	19,000.00
Hazard Pay	-	593,000.00
Overtime and Night Pay	12,886.20	66,468.95
Year End Bonus	-	1,145,669.00
Other Bonuses and Allowances	27,200.00	217,600.00
Total Other Compensation	282,846.20	3,573,912.90
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	137,406.66	967,693.91
Pag-IBIG Contributions	5,200.00	58,621.44
PhilHealth Contributions	16,088.74	98,960.76
Employees Compensation Insurance Premiums	93,255.52	124,855.52
Total Personnel Benefit Contributions	251,950.92	1,250,131.63
Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	10,000.00	85,000.00
Total Other Personnel Benefits	10,000.00	329,595.56
Total Personnel Services	1,658,118.42	14,372,252.13

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

1,500.00	246,916.31

Training and Scholarship Expenses

Training Expenses

-	38,000.00
---	------------------

Supplies and Materials Expenses

Office Supplies Expenses

23,287.70	576,924.65
-----------	------------

Accountable Forms Expenses

3,942.00	46,366.40
----------	-----------

Non-Accountable Forms Expenses

-	8,013.77
---	----------

Drugs and Medicines Expenses

-	748.50
---	--------

Fuel, Oil and Lubricants Expenses

30,424.53	160,088.80
-----------	------------

Chemical and Filtering Supplies Expenses

55,966.41	502,177.11
-----------	------------

Other Supplies and Materials Expenses

3,803.03	71,902.53
----------	-----------

Total Supplies and Materials Expenses

117,423.67	1,366,221.76
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Utilities Expenses

Water Expenses

1,925.81	20,715.17
----------	-----------

Electricity Expenses

26,418.84	162,876.38
-----------	------------

Total Utilities Expenses

28,344.65	183,591.55
------------------	-------------------

Communication Expenses

Postage and Courier Services

1,091.00	5,712.89
----------	----------

Telephone Expenses

9,843.49	135,512.54
----------	------------

Internet Subscription Expenses

-	6,720.00
---	----------

Cable, Satellite, Telegraph and Radio Expenses

-	-
---	---

Total Communication Expenses

10,934.49	147,945.43
------------------	-------------------

Survey, Research, Exploration and Development Expenses

Survey Expenses

-	-
---	---

Research, Exploration and Development Expenses

-	9,688.00
---	----------

Total Survey, Research, Exploration and Development Expenses

-	9,688.00
---	-----------------

Generation, Transmission and Distribution Expenses

Generation, Transmission and Distribution Expenses

1,005,315.32	6,215,490.44
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Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

-	67,900.00
---	-----------

Professional Services		
Legal Services	200.00	3,000.00
Consultancy Services	-	-
Auditing Services	-	-
Total Professional Services	200.00	3,000.00
General Services		
Security Services	-	195,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	110,307.30	858,583.70
Repairs and Maintenance - Buildings and Other Structures	65.00	21,275.50
Repairs and Maintenance - Machinery and Equipment	85,007.39	489,647.19
Repairs and Maintenance - Transportation Equipment	12,302.18	132,429.18
Total Repairs and Maintenance	207,681.87	1,501,935.57
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,573.78	68,316.75
Insurance Expenses	1,120.88	1,125,681.05
Fidelity Bond Premiums	-	30,000.00
Total Taxes, Insurance Premiums and Other Fees	6,694.66	1,223,997.80
Labor and Wages		
Labor and Wages	407,042.51	3,191,083.64
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,900.00	12,000.00
Printing and Publication Expenses	328.00	7,018.00
Representation Expenses	3,254.70	24,476.63
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	18,375.00	271,950.00
Other Maintenance and Operating Expenses	-	16,200.00
Total Other Maintenance and Other Operating Expenses	23,857.70	349,933.63
Total Maintenance and Other Operating Expenses	1,808,994.87	14,740,704.13
Financial Expenses		
Interest Expenses	58,449.10	482,108.24
Bank Charges	-	5,300.00
Other Financial Charges	-	-
Total Financial Expenses	58,449.10	487,408.24

Direct Cost

Cost of Sales

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**

	292.23	292.23
	240,019.08	1,920,152.64
	45,348.58	362,788.64
	273,862.93	2,190,903.44
	5,479.79	43,838.32
	564,710.38	4,517,683.04
	5,184.90	38,636.65
	4,095,749.90	34,156,976.42
	1,083,069.91	9,226,613.60
	-	
	1,083,069.91	9,226,613.60
	-	
	1,083,069.91	9,226,613.60
	-	
	1,083,069.91	9,226,613.60

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, 2020**

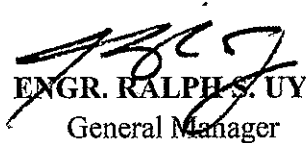
	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at July 31, 2020	108,022,618.83	108,022,618.83
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	1,083,069.91	1,083,069.91
Prior Year's Adjustments	(6,000.00)	(6,000.00)
Balance at August 31, 2020	109,099,688.74	109,099,688.74

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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	23,300,094.45	20,382,152.97
Cash On Hand	207,678.35	94,269.73
Cash - Collecting Officer	187,678.35	94,269.73
Petty Cash	20,000.00	-
Cash in Bank - Currency	23,092,416.10	20,287,883.24
Cash in Bank - Local Currency, Current Account	8,561,390.87	6,825,293.59
Cash in Bank - Local Currency, Savings Account	1,199,251.69	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,331,773.54	13,259,262.50
Receivables	5,255,845.01	3,998,596.05
Loans and Receivable Accounts	4,966,494.44	3,652,118.19
Accounts Receivable	6,157,365.41	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Notes Receivable		
Allowance for Impairment - Notes Receivable		
Other Receivables	289,350.57	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	63,502.13	73,293.38
Due from Officers and Employees	(1,673.03)	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	223,521.47	251,784.48
Inventories	766,831.40	991,442.60
Inventory Held for Consumption	766,831.40	991,442.60
Office Supplies Inventory	192,304.39	231,721.77
Accountable Forms, Plates and Stickers Inventory	29,651.94	81,537.14
Non-Accountable Forms Inventory	11,327.15	15,740.92
Chemical and Filtering Supplies Inventory	(112,766.83)	159,415.35
Other Supplies and Materials Inventory	646,314.75	503,027.42
Other Current Assets	1,013,104.78	990,196.38

Advances	861.59	-
Advances to Officers and Employees	861.59	-
Prepayments	1,009,243.19	987,196.38
Prepaid Insurance Premium	889,845.09	869,804.56
Withholding Tax at Source	119,398.10	117,391.82
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	30,335,875.64	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	102,151,128.66	102,443,971.08
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
Infrastructure Assets	60,747,167.67	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,953,536.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(45,206,369.32)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,747,167.67	62,098,298.39
Buildings and Other Structures	11,310,322.54	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,680,439.56)	(1,640,061.15)
Net Value - Buildings	1,417,807.21	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant, Structure and Improvement	(2,931,447.42)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	9,892,515.33	10,260,274.14
Machinery and Equipment	21,214,570.95	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,120,312.11)	(1,067,851.92)
Net Value - Office Equipment	370,409.66	422,869.85

Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,893,295.34)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	688,441.66	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(370,423.74)	(366,639.00)
Net Value - Communication Equipment	45,346.26	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(23,285.73)	(19,609.20)
Net Value - Sports Equipment	31,184.27	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(568,163.50)	(484,839.43)
Net Value - Technical and Scientific Equipment	109,123.34	192,447.41
Other Machinery and Equipment	38,894,814.55	36,914,694.55
Accumulated Depreciation - Other Machinery and Equipment	(18,924,748.79)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,970,065.76	20,141,246.63
Transportation Equipment	2,418,366.00	477,684.11
Motor Vehicles	4,675,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,257,489.20)	(2,208,171.09)
Net Value - Motor Vehicles	2,418,366.00	477,684.11
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
Construction in Progress	10,390.00	-
Construction in Progress - Infrastructure Assets	10,390.00	-
Other Assets	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00

Intangible Assets**Intangible Assets**

Computer Software

Accumulated Amortization - Computer Software

Net Value - Computer Software

Total Non-Current Assets**Total Assets**

61,333.33	61,333.33
199,440.00	199,440.00
(138,106.67)	(138,106.67)
61,333.33	61,333.33
102,212,461.99	102,505,304.41
132,548,337.63	128,867,692.41

LIABILITIES**Current Liabilities****Financial Liabilities****Payables**

Accounts Payable

Due to Officers and Employees

129,941.30	2,423,223.89
122,005.68	2,410,501.38
7,935.62	12,722.51

Inter-Agency Payables**Inter-Agency Payables**

Due to BIR

Due to GSIS

Due to Pag-IBIG

Due to Philhealth

Due to GOCCs (SSS)

1,450,939.07	1,400,475.47
825,389.00	869,980.56
336,393.53	240,687.39
87,037.31	83,220.85
42,357.67	48,885.11
159,761.56	157,701.56

Other Payables

Other Payables

70,267.66	106,492.67
70,267.66	106,492.67

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

Loans Payable - Domestic

1,651,148.03	3,930,192.03
20,446,816.75	22,120,480.87
20,446,816.75	22,120,480.87

Deferred Credits/Unearned Income

Deferred Credits

Trust Liabilities

Customer Deposit Payable

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

736,070.05	629,659.61
5,000.00	
642,465.77	600,859.61
88,604.28	28,800.00
21,182,886.80	22,750,140.48
22,834,034.83	26,680,332.51
109,714,302.80	102,187,359.90
109,714,302.80	102,187,359.90
109,714,302.80	102,187,359.90
132,548,337.63	128,867,692.41

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 September 30, 2020

	September	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,540,064.97	48,432,348.41
Collection of service and business income	5,540,064.97	48,432,348.41
Receipts of shares, grants and donations		
Other Receipts	15,933.06	130,909.34
Receipt of refund of cash advances	1,379.41	38,188.38
Other miscellaneous receipts	14,553.65	92,720.96
Total Cash Inflows	5,555,998.03	48,563,257.75
Cash Outflows:		
Payment of Expenses	3,336,548.96	26,828,968.04
Payment of personnel services	1,013,248.12	7,652,693.97
Payment of maintenance and other operating expenses	2,323,300.84	15,572,603.97
Payment of financial expenses		2,650.00
Payment of expenses pertaining to/incurred in the prior years		3,601,020.10
Purchase of Inventories	-	1,209,164.00
Purchase of inventories held for consumption		1,209,164.00
Grant of Cash Advances	260,863.82	6,346,898.12
Advances for payroll	260,863.82	6,112,058.12
Advances to officers and employees		234,840.00
Payment of Account Payable		2,449,807.81
Remittance of Personnel Benefit Contributions and Mandatory Deductions	354,661.10	2,789,503.31
Remittance of taxes withheld	57,207.23	479,112.21
Remittance of GSIS/Pag IBIG/Philhealth	297,453.87	2,310,391.10
Total Cash Outflows	3,952,073.88	39,624,341.28

Net Cash Provided (used) by Operating Activities
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

Purchase of transportation equipment

Total Cash Outflows

Net Cash Provided (used) by Investing Activities

Cash Flows from Financing Activities

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Payment of Long - Term Liabilities

Payment of domestic loans

Total Cash Outflows

Net Cash Provided (used) by Financing Activities

Increase/(Decrease) in Cash and Cash Equivalents

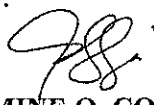
Cash and Cash Equivalents, Beginning

Less/Add: Amount transferred to/from Sinking Fund

Cash and Cash Equivalents, Ending

	1,603,924.15	8,938,916.47
	6,725.31	69,607.91
	6,725.31	69,607.91
	22,560.00	213,200.00
	1,685,000.00	2,577,120.00
		1,990,000.00
	1,707,560.00	4,780,320.00
	(1,700,834.69)	(4,710,712.09)
		-
	244,187.59	2,219,992.23
	244,187.59	2,219,992.23
	(244,187.59)	(2,219,992.23)
	(341,098.13)	2,008,212.15
	23,641,192.58	21,291,882.30
		-
	23,300,094.45	23,300,094.45

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 2020

Income

Service and Business Income

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

Total Service and Business Income

Total Income

This Month	Year to Date
5,439,997.85	47,606,208.82
300.00	7,660.00
8,406.64	98,067.13
(293.94)	1,120,064.62
5,448,410.55	48,832,000.57
5,448,410.55	48,832,000.57

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
 Honoraria
 Hazard Pay
 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

921,882.00	8,445,257.08
224,767.84	1,920,004.80
1,146,649.84	10,365,261.88
104,000.00	943,727.10
23,272.50	210,670.35
23,272.50	211,272.50
-	317,050.00
-	19,000.00
-	593,000.00
6,443.10	72,912.05
-	1,145,669.00
27,200.00	244,800.00
184,188.10	3,758,101.00
137,553.90	1,105,247.81
5,200.00	63,821.44
16,098.25	115,059.01
5,200.00	130,055.52
164,052.15	1,414,183.78
-	244,595.56
10,000.00	95,000.00
10,000.00	339,595.56
1,504,890.09	15,877,142.22

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses - Local

750.00 247,666.31

Training and Scholarship Expenses

Training Expenses

- 38,000.00

Supplies and Materials Expenses

Office Supplies Expenses

37,289.31 614,213.96

Accountable Forms Expenses

5,518.80 51,885.20

Non-Accountable Forms Expenses

- 8,013.77

Drugs and Medicines Expenses

230.00 978.50

Fuel, Oil and Lubricants Expenses

- 160,088.80

Chemical and Filtering Supplies Expenses

56,700.07 558,877.18

Other Supplies and Materials Expenses

41,214.83 113,117.36

Total Supplies and Materials Expenses**140,953.01 1,507,174.77****Utilities Expenses**

Water Expenses

2,389.20 23,104.37

Electricity Expenses

40,366.85 203,243.23

Total Utilities Expenses**42,756.05 226,347.60****Communication Expenses**

Postage and Courier Services

515.00 6,227.89

Telephone Expenses

21,480.11 156,992.65

Internet Subscription Expenses

- 6,720.00

Total Communication Expenses**21,995.11 169,940.54****Survey, Research, Exploration and Development Expenses**

Research, Exploration and Development Expenses

- 9,688.00

Total Survey, Research, Exploration and Development Expenses**- 9,688.00****Generation, Transmission and Distribution Expenses**

Generation, Transmission and Distribution Expenses

1,785,557.19 8,001,047.63

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

19,400.00 87,300.00

Professional Services

Legal Services

300.00 3,300.00

Consultancy Services

- -

Auditing Services

- -

Total Professional Services**300.00 3,300.00****General Services**

Security Services


42,000.00 237,000.00

Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	130,564.46	989,148.16
Repairs and Maintenance - Buildings and Other Structures	1,000.00	22,275.50
Repairs and Maintenance - Machinery and Equipment	51,832.91	541,480.10
Repairs and Maintenance - Transportation Equipment	6,532.00	138,961.18
Total Repairs and Maintenance	189,929.37	1,691,864.94
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,468.17	73,784.92
Insurance Expenses	9,217.96	1,134,899.01
Fidelity Bond Premiums	-	30,000.00
Total Taxes, Insurance Premiums and Other Fees	14,686.13	1,238,683.93
Labor and Wages		
Labor and Wages	388,288.04	3,579,371.68
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	-	12,000.00
Printing and Publication Expenses	3,040.00	10,058.00
Representation Expenses	3,209.00	27,685.63
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	36,750.00	308,700.00
Other Maintenance and Operating Expenses	11,380.00	27,580.00
Total Other Maintenance and Other Operating Expenses	54,379.00	404,312.63
Total Maintenance and Other Operating Expenses	2,700,993.90	17,441,698.03
Financial Expenses		
Interest Expenses	57,648.43	539,756.67
Bank Charges	-	5,300.00
Other Financial Charges	-	-
Total Financial Expenses	57,648.43	545,056.67
Direct Cost		
Cost of Sales	-	292.23
Non-Cash Expenses		
Depreciation - Infrastructure Assets	240,019.08	2,160,171.72
Depreciation - Buildings and Other Structures	45,348.58	408,137.22
Depreciation - Machinery and Equipment	273,862.93	2,464,766.37
Depreciation - Transportation Equipment	5,479.79	49,318.11
Total Non-Cash Expenses	564,710.38	5,082,393.42
Discounts and Rebates		
Other Discounts	5,553.69	44,190.34
Total Expenses	4,833,796.49	38,990,772.91

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

614,614.06	9,841,227.66
-	
614,614.06	9,841,227.66
-	
614,614.06	9,841,227.66
-	
614,614.06	9,841,227.66

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, 2020

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at August 31, 2020	109,099,688.74	109,099,688.74
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	614,614.06	614,614.06
Prior Year's Adjustments		
Balance at September 30, 2020	109,714,302.80	109,714,302.80

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, 2020

ASSETS	2020	2019
Current Assets		
Cash and Cash Equivalents	24,436,718.53	20,382,152.97
Cash On Hand	367,964.38	94,269.73
Cash - Collecting Officer	347,964.78	94,269.73
Petty Cash	19,999.60	-
Cash in Bank - Currency	24,068,754.15	20,287,883.24
Cash in Bank - Local Currency, Current Account	9,814,171.48	6,825,293.59
Cash in Bank - Local Currency, Savings Account	918,365.20	203,327.15
Cash in Bank - Local Currency, Time Deposits	13,336,217.47	13,259,262.50
Receivables	5,442,950.60	3,998,596.05
Loans and Receivable Accounts	5,162,884.70	3,652,118.19
Accounts Receivable	6,353,755.67	4,842,989.16
<i>Allowance for Impairment - Accounts Receivable</i>	(1,190,870.97)	(1,190,870.97)
Other Receivables	280,065.90	346,477.86
Due from Government Corporations	-	13,700.00
Receivables - Disallowances/Charges	57,502.13	73,293.38
Due from Officers and Employees	3,584.47	3,700.00
Due from National Government Agencies	4,000.00	4,000.00
Other Receivables	214,979.30	251,784.48
<i>Allowance for Impairment - Other Receivables</i>	-	-
Inventories	822,407.69	991,442.60
Inventory Held for Consumption	822,407.69	991,442.60
Office Supplies Inventory	165,837.12	231,721.77
Accountable Forms, Plates and Stickers Inventory	24,219.44	81,537.14
Non-Accountable Forms Inventory	11,327.15	15,740.92
Chemical and Filtering Supplies Inventory	18,304.54	159,415.35
Other Supplies and Materials Inventory	602,719.44	503,027.42

Other Current Assets		
	1,019,718.88	990,196.38
Advances	1,611.59	-
Advances to Officers and Employees	1,611.59	-
Prepayments	1,015,107.29	987,196.38
Prepaid Rent	-	-
Prepaid Insurance Premium	889,845.09	869,804.56
Withholding Tax at Source	125,262.20	117,391.82
Other Prepayments	-	-
Deposits	3,000.00	3,000.00
Other Deposits	3,000.00	3,000.00
Total Current Assets	31,721,795.70	26,362,388.00
Non-Current Assets		
Property, Plant and Equipment	101,606,748.28	102,443,971.08
Land	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50
Infrastructure Assets	60,511,548.59	62,098,298.39
Plant - Utility Plant in Service (UPIS)	105,957,936.99	105,144,495.99
Accumulated Depreciation-Plant (UPIS)	(45,446,388.40)	(43,046,197.60)
Net Value of Plant - Utility Plant in Service (UPIS)	60,511,548.59	62,098,298.39
Buildings and Other Structures	11,264,973.96	11,718,459.76
Buildings	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,684,926.05)	(1,640,061.15)
Net Value - Buildings	1,413,320.72	1,458,185.62
Water Plant, Structure and Improvement	12,823,962.75	12,823,962.75
Improvement	(2,972,309.51)	(2,563,688.61)
Net Value - Water Plant, Structure and Improvement	9,851,653.24	10,260,274.14
Machinery and Equipment	20,940,708.02	21,699,217.32
Office Equipment	1,490,721.77	1,490,721.77
Accumulated Depreciation - Office Equipment	(1,126,141.02)	(1,067,851.92)
Net Value - Office Equipment	364,580.75	422,869.85

Information and Communication Technology Equipment	2,581,737.00	2,581,737.00
Accumulated Depreciation - Information and Communication Technology Equipment	(1,912,208.67)	(1,723,075.37)
Net Value - Information and Communication Technology Equipment	669,528.33	858,661.63
Communication Equipment	415,770.00	415,770.00
Accumulated Depreciation - Communication Equipment	(370,844.27)	(366,639.00)
Net Value - Communication Equipment	44,925.73	49,131.00
Sports Equipment	54,470.00	54,470.00
Accumulated Depreciation - Sports Equipment	(23,694.23)	(19,609.20)
Net Value - Sports Equipment	30,775.77	34,860.80
Technical and Scientific Equipment	677,286.84	677,286.84
Accumulated Depreciation - Technical and Scientific Equipment	(577,421.73)	(484,839.43)
Net Value - Technical and Scientific Equipment	99,865.11	192,447.41
Other Machinery and Equipment	38,894,814.55	36,914,694.55
Accumulated Depreciation - Other Machinery and Equipment	(19,163,782.22)	(16,773,447.92)
Net Value - Other Machinery and Equipment	19,731,032.33	20,141,246.63
Transportation Equipment	2,412,886.21	477,684.11
Motor Vehicles	4,675,855.20	2,685,855.20
Accumulated Depreciation - Motor Vehicles	(2,262,968.99)	(2,208,171.09)
Net Value - Motor Vehicles	2,412,886.21	477,684.11
Watercraft		
Furnitures, Fixtures and Books	6,165.00	6,165.00
Furniture and Fixtures	140,573.91	140,573.91
Accumulated Depreciation - Furniture and Fixtures	(134,408.91)	(134,408.91)
Net Value - Furniture and Fixtures	6,165.00	6,165.00
Construction in Progress	26,320.00	-
Construction in Progress - Infrastructure Assets	26,320.00	-

Other Assets		
Other Exploration and Evaluation Assets	90,000.00	90,000.00
	90,000.00	90,000.00
Intangible Assets		
Intangible Assets	61,333.33	61,333.33
Computer Software	199,440.00	199,440.00
Accumulated Amortization - Computer Software	(138,106.67)	(138,106.67)
Other Intangible Assets	-	-
Accumulated Amortization - Other Intangible Assets	-	-
Net Value - Computer Software	61,333.33	61,333.33
Total Non-Current Assets	101,668,081.61	102,505,304.41
Total Assets	133,389,877.31	128,867,692.41
		-

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	129,941.30	2,423,223.89
Due to Officers and Employees	122,005.68	2,410,501.38
	7,935.62	12,722.51

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,149,022.21	1,400,475.47
Due to GSIS	568,753.84	869,980.56
Due to Pag-IBIG	332,378.21	240,687.39
Due to Philhealth	57,140.92	83,220.85
Due to GOCCs (SSS)	42,307.68	48,885.11
	148,441.56	157,701.56

Other Payables

Other Payables	97,093.75	106,492.67
	97,093.75	106,492.67

Total Current Liabilities

	1,376,057.26	3,930,192.03
--	---------------------	---------------------

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Loans Payable - Domestic

Deferred Credits/Unearned Income

Deferred Credits

Trust Liabilities

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

	20,260,854.07	22,120,480.87
	20,260,854.07	22,120,480.87
	705,349.48	629,659.61
	5,000.00	-
	638,543.31	600,859.61
	1,604.73	-
	60,201.44	28,800.00
	20,966,203.55	22,750,140.48
	22,342,260.81	26,680,332.51
	111,047,616.50	102,187,359.90
	111,047,616.50	102,187,359.90
	111,047,616.50	102,187,359.90
	133,389,877.31	128,867,692.41

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 October 31, 2020**

Cash Flows from Operating Activities

Cash Inflows:

Collection of Income/Revenue

4,927,529.91 **53,359,878.32**

Collection of service and business income

4,927,529.91 53,359,878.32

Receipts of shares, grants and donations

Other Receipts

16,356.68 **147,266.02**

Receipt of refund of cash advances

8912.68 47,101.06

Other miscellaneous receipts

7444 100,164.96

Total Cash Inflows

4,943,886.59 **53,507,144.34**

Cash Outflows:

Payment of Expenses

2,499,129.23 **29,328,097.27**

Payment of personnel services

954,769.78 8,607,463.75

Payment of maintenance and other operating expenses

1,544,359.45 17,116,963.42

Payment of financial expenses

2,650.00

Payment of expenses pertaining to/incurred in the prior years

3,601,020.10

Purchase of Inventories

280,780.00 **1,489,944.00**

Purchase of inventories held for consumption

280,780.00 1,489,944.00

Grant of Cash Advances

415,273.61 **6,762,171.73**

Advances for payroll

415,273.61 6,527,331.73

Advances to officers and employees

- 234,840.00

Payment of Account Payable

2,449,807.81

Remittance of Personnel Benefit Contributions and

Mandatory Deductions

354,666.82 **3,144,170.13**

Remittance of taxes withheld

57,207.73 536,319.94

Remittance of GSIS/Pag IBIG/Philhealth

297,459.09 2,607,850.19

Total Cash Outflows

3,549,849.66 **43,174,190.94**

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

For the Month of October 2020

Income

Service and Business Income

Rent/Lease Income	-	-
Waterworks System Fees	5,067,066.00	52,673,274.82
Sales Revenue	-	7,660.00
Interest Income	5,554.91	103,622.04
Fines and Penalties - Business Income	(98.00)	1,119,966.62
Other Business Income	-	-
Miscellaneous Income	-	-
Total Service and Business Income	5,072,522.91	53,904,523.48

This Month	Year to Date
-	-
5,067,066.00	52,673,274.82
-	7,660.00
5,554.91	103,622.04
(98.00)	1,119,966.62
-	-
-	-
5,072,522.91	53,904,523.48

Total Income

5,072,522.91	53,904,523.48
---------------------	----------------------

Expenses

Personal Services

Salaries and Wages

Salaries and Wages - Regular	920,610.89	9,365,867.97
Salaries and Wages - Casual/Contractual	224,767.84	2,144,772.64
Total Salaries and Wages	1,145,378.73	11,510,640.61

920,610.89	9,365,867.97
224,767.84	2,144,772.64
1,145,378.73	11,510,640.61

Other Compensation

Personal Economic Relief Allowance (PERA)	104,000.00	1,047,727.10
Representation Allowance (RA)	23,727.50	234,397.85
Transportation Allowance (TA)	23,727.50	235,000.00
Clothing/Uniform Allowance	-	317,050.00
Honoraria	-	19,000.00
Hazard Pay	-	593,000.00
Overtime and Night Pay	9,664.65	82,576.70
Year End Bonus	-	1,145,669.00
Other Bonuses and Allowances	38,100.00	282,900.00
Total Other Compensation	199,219.65	3,957,320.65

104,000.00	1,047,727.10
23,727.50	234,397.85
23,727.50	235,000.00
-	317,050.00
-	19,000.00
-	593,000.00
9,664.65	82,576.70
-	1,145,669.00
38,100.00	282,900.00
199,219.65	3,957,320.65

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	137,553.90	1,242,801.71
Pag-IBIG Contributions	5,200.00	69,021.44
PhilHealth Contributions	16,103.47	131,162.48
Employees Compensation Insurance Premiums	5,200.00	135,255.52
Total Personnel Benefit Contributions	164,057.37	1,578,241.15

137,553.90	1,242,801.71
5,200.00	69,021.44
16,103.47	131,162.48
5,200.00	135,255.52
164,057.37	1,578,241.15

Other Personnel Benefits		
Terminal Leave Benefits	-	244,595.56
Other Personnel Benefits	-	95,000.00
Total Other Personnel Benefits	-	339,595.56
Total Personnel Services	1,508,655.75	17,385,797.97
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	(2,894.00)	244,772.31
Training and Scholarship Expenses		
Training Expenses	-	38,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	68,457.27	682,671.23
Accountable Forms Expenses	5,432.50	57,317.70
Non-Accountable Forms Expenses	-	8,013.77
Drugs and Medicines Expenses	576.75	1,555.25
Medical, Dental and Laboratory Supplies Expenses	-	-
Fuel, Oil and Lubricants Expenses	34,932.23	195,021.03
Chemical and Filtering Supplies Expenses	67,428.63	626,305.81
Other Supplies and Materials Expenses	10,470.00	123,587.36
Total Supplies and Materials Expenses	187,297.38	1,694,472.15
Utilities Expenses		
Water Expenses	3,117.37	26,221.74
Electricity Expenses	23,697.79	226,941.02
Total Utilities Expenses	26,815.16	253,162.76
Communication Expenses		
Postage and Courier Services	-	6,227.89
Telephone Expenses	32,714.32	189,706.97
Internet Subscription Expenses	-	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	32,714.32	202,654.86
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	(550.00)	9,138.00
Total Survey, Research, Exploration and Development Expenses	(550.00)	9,138.00
Expenses		

Generation, Transmission and Distribution Expenses	558,906.16	8,559,953.79
Expenses		
Extraordinary and Miscellaneous Expenses	9,700.00	97,000.00
Professional Services		
Legal Services	500.00	3,800.00
Consultancy Services	-	-
Auditing Services	-	-
Total Professional Services	500.00	3,800.00
General Services		
Security Services	42,000.00	279,000.00
Repairs and Maintenance		
Repairs and Maintenance - Infrastructure Assets	197,211.44	1,186,359.60
Structures	2,520.00	24,795.50
Equipment	79,956.34	621,436.44
Repairs and Maintenance - Transportation		
Equipment	31,453.00	170,414.18
Total Repairs and Maintenance	311,140.78	2,003,005.72
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,621.10	79,406.02
Insurance Expenses	-	1,134,899.01
Fidelity Bond Premiums	-	30,000.00
Total Taxes, Insurance Premiums and Other Fees	5,621.10	1,244,305.03
Labor and Wages		
Labor and Wages	390,195.30	3,969,566.98
Other Maintenance and Other Operating Expenses		
Advertising, Promotional and Marketing Expenses	1,600.00	13,600.00
Printing and Publication Expenses	228.00	10,286.00
Representation Expenses	2,012.00	29,697.63
Membership Dues and Contributions to Organizations	-	18,289.00
Directors and Committee Members' Fees	36,750.00	345,450.00
Other Maintenance and Operating Expenses	3,173.00	30,753.00
Total Other Maintenance and Other Operating Expenses	43,763.00	448,075.63
Total Maintenance and Other Operating Expenses	1,605,209.20	19,046,907.23
Financial Expenses		

Interest Expenses	55,013.96	594,770.63
Bank Charges	-	5,300.00
Total Financial Expenses	55,013.96	600,070.63
Direct Cost		
Cost of Sales	-	292.23
Non-Cash Expenses		
Depreciation - Infrastructure Assets	240,019.08	2,400,190.80
Depreciation - Buildings and Other Structures	45,348.58	453,485.80
Depreciation - Machinery and Equipment	273,862.93	2,738,629.30
Depreciation - Transportation Equipment	5,479.79	54,797.90
Total Non-Cash Expenses	564,710.38	5,647,103.80
Discounts and Rebates		
Other Discounts	5,619.92	49,810.26
Total Expenses	3,739,209.21	42,729,982.12
Profit/(Loss) Before Tax	1,333,313.70	11,174,541.36
Income Tax Expense/(Benefit)	-	
Profit/(Loss) After Tax	1,333,313.70	11,174,541.36
Assistance/Subsidy/(Financial Assistance/Subsidy/Con	-	
Net Income/(Loss)	1,333,313.70	11,174,541.36
Other Comprehensive Income/(Loss) for the Period	-	
Comprehensive Income/(Loss) for the Period	1,333,313.70	11,174,541.36

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at September 30, 2020	109,714,302.80	109,714,302.80
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	1,333,313.70	
Balance at October 31, 2020	111,047,616.50	109,714,302.80

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 2020

	This Month	Year to Date
Income		
Service and Business Income		
Waterworks System Fees	5,731,293.01	58,404,567.83
Sales Revenue	308.00	7,968.00
Interest Income	5,556.76	109,178.80
Fines and Penalties - Business Income	283,680.07	1,403,646.69
Miscellaneous Income	25.00	25.00
Total Service and Business Income	6,020,862.84	59,925,386.32
	6,015,306.08	
Total Income	6,020,862.84	59,925,386.32
Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	921,546.22	10,287,414.19
Salaries and Wages - Casual/Contractual	204,334.40	2,349,107.04
Total Salaries and Wages	1,125,880.62	12,636,521.23
Other Compensation		
Personal Economic Relief Allowance (PERA)	104,000.00	1,151,727.10
Representation Allowance (RA)	23,500.00	257,897.85
Transportation Allowance (TA)	23,500.00	258,500.00
Clothing/Uniform Allowance	-	317,050.00
Honoraria	-	19,000.00
Hazard Pay	-	593,000.00
Overtime and Night Pay	11,782.35	94,359.05
Year End Bonus	1,146,651.00	2,292,320.00
Cash Gift	260,000.00	260,000.00
Other Bonuses and Allowances	27,200.00	310,100.00
Total Other Compensation	1,596,633.35	5,553,954.00
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	137,595.66	1,380,397.37
Pag-IBIG Contributions	5,200.00	74,221.44
PhilHealth Contributions	16,103.47	147,265.95
Employees Compensation Insurance Premiums	4,910.00	140,165.52
Total Personnel Benefit Contributions	163,809.13	1,742,050.28

Other Personnel Benefits

Terminal Leave Benefits

Other Personnel Benefits

Total Other Personnel Benefits**Total Personnel Services**

-	244,595.56
25,200.00	120,200.00
25,200.00	364,795.56
2,911,523.10	20,297,321.07

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**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

-	244,772.31
-	38,000.00
92,812.13	775,483.36
8,526.42	65,844.12
9,075.39	17,089.16
-	1,555.25
18,528.95	213,549.98
49,468.05	675,773.86
7,952.00	131,539.36
186,362.94	1,880,835.09
2,687.09	28,908.83
20,904.07	247,845.09
23,591.16	276,753.92
5,020.14	11,248.03
6,308.95	196,015.92
-	6,720.00
11,329.09	213,983.95
-	9,138.00
-	9,138.00
439,462.43	8,999,416.22

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

9,700.00 106,700.00

Professional Services

Legal Services

600.00 4,400.00

Consultancy Services

- -

Auditing Services

- -

Total Professional Services

600.00 4,400.00

General Services

Security Services

42,000.00 321,000.00

Repairs and Maintenance

Repairs and Maintenance - Infrastructure Assets

199,455.27 1,385,814.87

Repairs and Maintenance - Buildings and Other Structures

- 24,795.50

Repairs and Maintenance - Machinery and Equipment

76,505.40 697,941.84

Repairs and Maintenance - Transportation Equipment

22,641.00 193,055.18

Repairs and Maintenance - Furniture and Fixtures

- -

Repairs and Maintenance - Other Property, Plant and Equipment

- -

Total Repairs and Maintenance

298,601.67 2,301,607.39

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses

3,104.00 82,510.02

Insurance Expenses

- 1,134,899.01

Fidelity Bond Premiums

- 30,000.00

Total Taxes, Insurance Premiums and Other Fees

3,104.00 1,247,409.03

Labor and Wages

Labor and Wages

427,088.29 4,396,655.27

Other Maintenance and Other Operating Expenses

Advertising, Promotional and Marketing Expenses

18,200.00 31,800.00

Printing and Publication Expenses

- 10,286.00

Representation Expenses

3,500.00 33,197.63

Membership Dues and Contributions to Organizations

- 18,289.00

Directors and Committee Members' Fees

73,500.00 418,950.00

Other Maintenance and Operating Expenses

- 30,753.00

Total Other Maintenance and Other Operating Expenses

95,200.00 543,275.63

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

Interest Expenses

Bank Charges

Other Financial Charges

Total Financial Expenses**Direct Cost**

Cost of Sales

Non-Cash Expenses

Depreciation - Infrastructure Assets

Depreciation - Buildings and Other Structures

Depreciation - Machinery and Equipment

Depreciation - Transportation Equipment


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**

	1,537,039.58	20,583,946.81
	56,047.09	650,817.72
	2,550.00	7,850.00
	-	-
	58,597.09	658,667.72
	-	292.23
	240,019.08	2,640,209.88
	45,348.58	498,834.38
	273,862.93	3,012,492.23
	5,479.79	60,277.69
	564,710.38	6,211,814.18
	6,157.22	55,967.48
	5,078,027.37	47,808,009.49
	942,835.47	12,117,376.83
	-	
	942,835.47	12,117,376.83
	-	
	942,835.47	12,117,376.83
	-	
	942,835.47	12,117,376.83

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, 2020

	November	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Income/Revenue	5,627,813.49	58,987,691.81
Collection of service and business income	5,627,813.49	58,987,691.81
Receipts of shares, grants and donations		
Other Receipts	18,231.62	165,497.64
Receipt of refund of cash advances	10,299.00	57,400.06
Other miscellaneous receipts	7,932.62	108,097.58
Total Cash Inflows	5,646,045.11	59,153,189.45
Cash Outflows:		
Payment of Expenses	2,060,337.87	31,388,435.14
Payment of personnel services	828,471.62	9,435,935.37
Payment of maintenance and other operating expenses	1,231,866.25	18,348,829.67
Payment of financial expenses		2,650.00
Payment of expenses pertaining to/incurred in the prior years		3,601,020.10
Purchase of Inventories	239,355.00	1,729,299.00
Purchase of inventories held for consumption	239,355.00	1,729,299.00
Grant of Cash Advances	1,855,726.97	8,617,898.70
Advances for payroll	1,855,726.97	8,383,058.70
Advances to officers and employees		234,840.00
Payment of Account Payable		2,449,807.81
Remittance of Personnel Benefit Contributions and Mandatory Deductions	354,616.23	3,498,786.36
Remittance of taxes withheld	57,207.23	593,527.17
Remittance of GSIS/Pag IBIG/Philhealth	297,409.00	2,905,259.19
Total Cash Outflows	4,510,036.07	47,684,227.01

Net Cash Provided (used) by Operating Activities	1,136,009.04	11,468,962.44
Cash Flows from Investing Activities		
Cash Inflows:		
Receipt of Interest Earned	4,445.41	78,497.25
Total Cash Inflows	4,445.41	78,497.25
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment		
Construction of Infrastructure assets	81,588.00	315,118.00
Purchase of machinery and equipment	843,750.00	3,420,870.00
Purchase of transportation equipment		1,990,000.00
Total Cash Outflows	925,338.00	5,725,988.00
Net Cash Provided (used) by Investing Activities	(920,892.59)	(5,647,490.75)
Cash Flows from Financing Activities		
Cash Inflows:		
Total Cash Inflows		-
Cash Outflows:		
Payment of Long - Term Liabilities		
Payment of domestic loans	242,570.24	2,704,089.25
Total Cash Outflows	242,570.24	2,704,089.25
Net Cash Provided (used) by Financing Activities	(242,570.24)	(2,704,089.25)
Increase/(Decrease) in Cash and Cash Equivalents	(27,453.79)	3,117,382.44
Cash and Cash Equivalents, Beginning	24,436,718.53	21,291,882.30
Less/Add: Amount transferred to/from Sinking Fund		-
Cash and Cash Equivalents, Ending	24,409,264.74	24,409,264.74

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, 2020**

	RETAINED EARNINGS/ (DEFICIT)	TOTAL
Balance at October 31, 2020	111,047,616.50	109,714,302.80
Adjustments:		
Add/(Deduct):		
Comprehensive Income for the Month	942,835.47	
Balance at November 30, 2020	111,990,451.97	109,714,302.80

Prepared by:



JESSAMINE O. COSTO
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Noted by:



ENGR. RALPH S. UY
General Manager

CATBALOGAN WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
As at December 31, 2020
(With comparative figures for CY 2019 and 2018)
(Amounts in Philippine Peso)

	Notes	2020	2019	2018
ASSETS				
Current Assets				
Cash and Cash Equivalents	4	24,827,943.74	22,106,883.66	22,106,883.66
Receivables	5	5,777,737.54	3,886,119.26	3,886,119.26
Inventories	6	930,562.12	896,712.11	896,712.11
Other Current Assets	9	1,027,843.99	3,414,303.11	3,414,303.11
Total Current Assets		32,564,087.39	30,304,018.14	30,304,018.14
Non-Current Assets				
Property, Plant and Equipment	8	102,721,938.13	106,193,202.01	106,193,202.01
Intangible Assets	7	36,493.33	199,440.00	199,440.00
Total Non-Current Assets		102,758,431.46	106,392,642.01	106,392,642.01
TOTAL ASSETS		135,322,518.85	136,696,660.15	136,696,660.15
LIABILITIES AND NET ASSETS/EQUITY				
LIABILITIES				
Current Liabilities				
Financial Liabilities	10	1,479,666.39	5,945,820.35	5,945,820.35
Inter-Agency Payables	10	1,441,210.31	1,066,190.96	1,066,190.96
Other Payables	10	67,689.81	87,582.91	87,582.91
Total Current Liabilities		2,988,566.51	7,099,594.22	7,099,594.22
Non-Current Liabilities				
Financial Liabilities	11	19,888,928.71	17,108,566.63	17,108,566.63
Deferred Credits	12	7,467,791.86	15,794,148.69	15,794,148.69
Total Non-Current Liabilities		27,356,720.57	32,902,715.32	32,902,715.32
TOTAL LIABILITIES		30,345,287.08	40,002,309.54	40,002,309.54
NET ASSETS/EQUITY				
Equity				
Retained Earnings/Capital Reserve	14	104,977,231.77	96,694,350.61	96,694,350.61
TOTAL NET ASSETS/EQUITY		104,977,231.77	96,694,350.61	96,694,350.61
TOTAL LIABILITIES AND EQUITY		135,322,518.85	136,696,660.15	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 FINANCIAL POSITION
ALL FUNDS**

**As at December 31, 2020
(With comparative figures for CY 2019 and 2018)
(Amounts in Philippine Peso)**

	2020	2019	2018
ASSETS			
Current Assets			
Cash and Cash Equivalents	24,827,943.74	20,382,152.97	22,106,883.66
Cash On Hand	228,454.46	94,269.73	69,596.30
Cash - Collecting Officer	228,454.46	94,269.73	69,596.30
Cash in Bank - Currency	24,599,489.28	20,287,883.24	22,037,287.36
Cash in Bank - Local Currency, Current	10,450,946.03	6,825,293.59	8,886,269.38
Cash in Bank - Local Currency, Savings	803,285.25	203,327.15	
Cash in Bank - Local Currency, Time Deposits	13,345,258.00	13,259,262.50	13,151,017.98
Receivables	5,777,737.54	3,998,596.05	3,886,119.26
Loans and Receivable Accounts	5,442,908.81	3,652,118.19	3,465,230.68
Accounts Receivable	7,109,368.81	4,842,989.16	4,602,340.99
<i>Allowance for Impairment - Accounts</i>	(1,666,460.00)	(1,190,870.97)	(1,137,110.31)
Notes Receivable			
<i>Allowance for Impairment - Notes</i>			
Other Receivables	334,828.73	346,477.86	420,888.58
Due from Government Corporations	-	13,700.00	
Receivables - Disallowances/Charges	121,155.88	73,293.38	107,693.38
Due from Officers and Employees	545.94	3,700.00	1,000.00
Due from National Government Agencies	4,000.00	4,000.00	4,000.00
Other Receivables	209,126.91	251,784.48	308,195.20
<i>Allowance for Impairment - Other</i>	-	-	-
Due from Government Corporations	-		
Inventories	930,562.12	991,442.60	896,712.11
Inventory Held for Consumption	930,562.12	991,442.60	896,712.11
Office Supplies Inventory	181,300.60	231,721.77	233,646.10
Accountable Forms, Plates and Stickers	135,835.40	81,537.14	182,005.12
Non-Accountable Forms Inventory	2,251.77	15,740.92	25,762.29
Drugs and Medicines Inventory	-	-	-
Fuel, Oil and Lubricants Inventory	-	-	-
Chemical and Filtering Supplies Inventory	157,721.14	159,415.35	97,226.11
Construction Materials Inventory	-	-	-
Fuel and Coal Inventory	-	-	-
Linens and Beddings	-	-	-
Other Supplies and Materials Inventory	453,453.21	503,027.42	358,072.49

Other Current Assets	1,027,843.99	990,196.38	3,414,303.11
Advances	(0.00)	-	79,908.73
Advances for Operating Expenses	-	-	-
Advances for Payroll	(0.00)	-	69,908.73
Advances for Special Disbursing Officer	-	-	-
Advances to Officers and Employees	-	-	10,000.00
Advances to Contractors	-	-	-
Prepayments	1,024,843.99	987,196.38	812,224.00
Prepaid Rent	-	-	-
Prepaid Insurance Premium	889,845.09	869,804.56	-
Withholding Tax at Source	134,998.90	117,391.82	120,276.80
Other Prepayments	-	-	691,947.20
Deposits	3,000.00	3,000.00	3,000.00
Deposit on Letters of Credit	-	-	-
Guaranty Deposits	-	-	-
Other Deposits	3,000.00	3,000.00	3,000.00
Other Assets	-	-	2,519,170.38
Deferred Charges/Losses	-	-	2,519,170.38
Unserviceable Property	-	-	-
Other Assets	-	-	-
Accumulated Depreciation - Other Assets	-	-	-
Accumulated Impairment Losses - Other	-	-	-
Total Current Assets	32,564,087.39	26,362,388.00	30,304,018.14
Non-Current Assets			
Property, Plant and Equipment	102,721,938.13	102,443,971.08	106,193,202.01
Land	6,354,146.50	6,354,146.50	6,354,146.50
Land	6,354,146.50	6,354,146.50	6,354,146.50
Accumulated Impairment Losses - Land	-	-	-
Net Value of Land	6,354,146.50	6,354,146.50	6,354,146.50
Infrastructure Assets	46,633,562.28	62,098,298.39	45,310,952.78
Water Supply Systems	-	-	-
Accumulated Depreciation - Water Supply	-	-	-
Net Value of Water Supply Systems	-	-	-
Plant - Utility Plant in Service (UPIS)	92,679,425.05	105,144,495.99	82,047,429.24
Accumulated Depreciation-Plant (UPIS)	(46,045,862.77)	(43,046,197.60)	(36,736,476.46)
Net Value of Plant - Utility Plant in Service	46,633,562.28	62,098,298.39	45,310,952.78
Buildings and Other Structures	10,394,881.83	11,718,459.76	12,262,642.70
Buildings	3,098,246.77	3,098,246.77	3,098,246.77
Accumulated Depreciation - Buildings	(1,693,898.98)	(1,640,061.15)	(1,586,223.31)
Net Value - Buildings	1,404,347.79	1,458,185.62	1,512,023.46
Water Plant, Structure and Improvement	12,044,567.75	12,823,962.75	12,823,962.75
Accumulated Depreciation - Water Plant,	(3,054,033.71)	(2,563,688.61)	(2,073,343.51)

Net Value - Water Plant, Structure and	8,990,534.04	10,260,274.14	10,750,619.24
Other Structures	-	-	-
Accumulated Depreciation - Other	-	-	-
Net Value of Other Structures	-	-	-
Machinery and Equipment	22,771,237.24	21,699,217.32	24,210,777.59
Office Equipment	1,706,671.77	1,490,721.77	1,551,921.77
Accumulated Depreciation - Office	(1,285,630.55)	(1,067,851.92)	(1,156,143.41)
Accumulated Impairment Losses- Office	(16,120.00)		
Net Value - Office Equipment	404,921.22	422,869.85	395,778.36
Information and Communication	3,441,546.00	2,581,737.00	3,184,536.00
Accumulated Depreciation - Information	(2,723,863.39)	(1,723,075.37)	(2,241,391.39)
Accumulated Impairment Losses -	(75,480.90)		
Net Value - Information and	642,201.71	858,661.63	943,144.61
Communication Equipment	415,770.00	415,770.00	415,770.00
Accumulated Depreciation -	(371,685.00)	(366,639.00)	(350,043.00)
Net Value - Communication Equipment	44,085.00	49,131.00	65,727.00
Sports Equipment	54,470.00	54,470.00	54,470.00
Accumulated Depreciation - Sports	(24,511.50)	(19,609.20)	(14,706.96)
Net Value - Sports Equipment	29,958.50	34,860.80	39,763.04
Technical and Scientific Equipment	677,286.84	677,286.84	677,286.84
Accumulated Depreciation - Technical and	(589,458.15)	(484,839.43)	(380,747.77)
Net Value - Technical and Scientific	87,828.69	192,447.41	296,539.07
Other Machinery and Equipment	48,167,826.03	36,914,694.55	39,583,516.64
Accumulated Depreciation - Other	(23,496,269.67)	(16,773,447.92)	(17,113,691.13)
Accumulated Impairment Losses - Other	(3,109,314.24)		
Net Value - Other Machinery and	21,562,242.12	20,141,246.63	22,469,825.51
Transportation Equipment	2,311,795.34	477,684.11	573,354.50
Motor Vehicles	4,675,855.20	2,685,855.20	2,713,855.20
Accumulated Depreciation - Motor	(2,364,059.86)	(2,208,171.09)	(2,140,500.70)
Net Value - Motor Vehicles	2,311,795.34	477,684.11	573,354.50
Watercraft			
Furnitures, Fixtures and Books	6,165.00	6,165.00	69,304.13
Furniture and Fixtures	140,573.91	140,573.91	140,573.91
Accumulated Depreciation - Furniture and	(134,408.91)	(134,408.91)	(71,269.78)
Net Value - Furniture and Fixtures	6,165.00	6,165.00	69,304.13
Books	-	-	-
Accumulated Depreciation - Books	-	-	-
Construction in Progress	14,164,199.94	-	17,322,023.81
Construction in Progress - Infrastructure	14,164,199.94	-	17,322,023.81
Construction in Progress - Buildings and	-	-	-

Construction in Progress - Furniture and Other Property, Plant and Equipment	-	-	-
Accumulated Depreciation - Other	-	-	-
Accumulated Impairment Losses - Other	-	-	-
Other Assets	85,950.00	90,000.00	90,000.00
Other Exploration and Evaluation Assets	90,000.00	90,000.00	90,000.00
Accumulated Depreciation -Other	(4,050.00)		
Intangible Assets			
Intangible Assets	36,493.33	61,333.33	199,440.00
Computer Software	199,440.00	199,440.00	199,440.00
Accumulated Amortization - Computer	(162,946.67)	(138,106.67)	-
Other Intangible Assets	-	-	-
Accumulated Amortization - Other	-	-	-
Net Value - Computer Software	36,493.33	61,333.33	199,440.00
Total Non-Current Assets	102,758,431.46	102,505,304.41	106,392,642.01
Total Assets	135,322,518.85	128,867,692.41	136,696,660.15

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	1,479,666.39	2,423,223.89	5,945,820.35
Due to Officers and Employees	836,730.77	2,410,501.38	5,945,570.35
Notes Payable	642,935.62	12,722.51	250.00
	-	-	-

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	1,441,210.31	1,400,475.47	1,066,190.96
Due to GSIS	846,105.92	869,980.56	812,580.29
Due to Pag-IBIG	260,044.37	240,687.39	(2,512.31)
Due to Philhealth	86,737.31	83,220.85	58,466.92
Due to Philhealth	65,561.15	48,885.11	49,177.61
Due to NGAs	-	-	-
Due to GOCCs (SSS)	182,761.56	157,701.56	143,691.56
Due to LGUs	-	-	-
Due to BSP / Other Banks / Others	-	-	4,786.89

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

**For the Year Ended December 31, 2020
(With comparative figures for CY 2019 and 2018)
(Amounts in Philippine Peso)**

	Notes	2020	2019	2018
Income				
Service and Business Income	14	65,908,819.29	65,564,778.11	65,264,619.13
Shares, Grants and Donations			-	653,280.00
Total Income		65,908,819.29	65,564,778.11	65,917,899.13
Expenses				
Personnel Services	15	23,757,450.80	26,145,354.53	22,022,274.26
Maintenance and Other	16	23,268,256.64	27,261,794.30	28,759,493.16
Operating Expenses				
Financial Expenses	18	712,131.99	820,967.70	931,422.01
Non-Cash Expenses	17	11,216,225.81	10,277,115.85	5,334,878.83
Total Expense		58,954,065.24	64,505,232.38	57,048,068.26
Profit/(Loss) Before Tax		6,954,754.05	1,059,545.73	8,869,830.87
Income Tax Expense/(Benefit)			-	-
Profit/(Loss) After Tax		6,954,754.05	1,059,545.73	8,869,830.87
Net				
Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)				-
Net Income/(Loss)		6,954,754.05	1,059,545.73	8,869,830.87
Other Comprehensive Income/(Loss) for the Period			-	-
Comprehensive Income/(Loss)		6,954,754.05	1,059,545.73	8,869,830.87
<i>See accompanying Notes to Financial</i>		-	-	-

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 Year Ended December 31, 2020
(With comparative figures for CY 2019 and 2018)
(Amounts in Philippine Peso)**

Income	2020	2019	2018
Service and Business Income			
Rent/Lease Income		1,500.00	
Waterworks System Fees	64,178,034.29	63,400,384.05	63,124,906.13
Sales Revenue	8,328.00	10,688.91	31,269.13
Sales Discounts	-	-	-
Interest Income	117,410.54	145,165.27	116,332.01
Fines and Penalties - Business	1,667,043.76	2,060,094.52	2,026,443.06
Other Business Income	-	-	-
Miscellaneous Income	231.02	49,227.21	50,000.00
Total Service and Business Income	65,971,047.61	65,667,059.96	65,348,950.33
Grants and Donations			
Income from Grants and Donations			653,280.00
Total Grants and Donations			653,280.00
Donations			
Total Income	65,971,047.61	65,667,059.96	66,002,230.33
Expenses			
Personal Services			
Salaries and Wages			
Salaries and Wages - Regular	11,209,296.19	12,265,372.86	11,795,645.80
Salaries and Wages - Casual/Contractual	2,563,658.16	2,521,765.48	1,622,927.05
Total Salaries and Wages	13,772,954.35	14,787,138.34	13,418,572.85
Other Compensation			
Personal Economic Relief	1,255,727.10	1,352,363.90	1,214,681.80
Representation Allowance (RA)	281,397.85	277,750.00	281,989.71
Transportation Allowance (TA)	282,000.00	277,750.00	282,000.00
Clothing/Uniform Allowance	317,050.00	335,240.00	270,000.00
Productivity Incentive Allowance	285,000.00	-	302,500.00
Honoraria	19,000.00	-	21,000.00
Hazard Pay	593,000.00		
Overtime and Night Pay	104,023.70	46,057.20	-
Year End Bonus	2,292,320.00	2,549,003.00	2,114,495.00
Cash Gift	260,000.00	280,000.00	254,500.00
Other Bonuses and Allowances	874,128.00	2,714,800.00	1,614,908.40
Total Other Compensation	6,563,646.65	7,832,964.10	6,356,074.91
Personnel Benefit Contributions			
Retirement and Life Insurance	1,655,588.69	1,652,877.48	1,606,198.65

Pag-IBIG Contributions	79,421.44	68,000.00	60,500.00
PhilHealth Contributions	179,472.89	180,153.24	164,988.16
Employees Compensation Insurance	62,180.00	62,153.34	61,100.00
Total Personnel Benefit	1,976,663.02	1,963,184.06	1,892,786.81
Other Personnel Benefits			
Terminal Leave Benefits	1,278,935.78	1,494,719.03	319,839.69
Other Personnel Benefits	165,251.00	67,349.00	35,000.00
Total Other Personnel Benefits	1,444,186.78	1,562,068.03	354,839.69
Total Personnel Services	23,757,450.80	26,145,354.53	22,022,274.26
Maintenance and Other Operating			
Traveling Expenses			
Traveling Expenses - Local	900,099.19	1,117,639.47	997,359.91
Training and Scholarship			
Training Expenses	56,000.00	507,059.82	403,895.00
Supplies and Materials Expenses			
Office Supplies Expenses	1,087,381.17	684,476.37	659,531.40
Accountable Forms Expenses	41,701.74	100,467.98	88,780.63
Non-Accountable Forms Expenses	17,089.15	19,169.69	27,943.42
Drugs and Medicines Expenses	2,238.75	2,114.75	1,038.00
Fuel, Oil and Lubricants Expenses	244,578.56	687,225.64	383,856.62
Chemical and Filtering Supplies	739,927.49	531,270.17	556,053.66
Other Supplies and Materials	132,730.90	120,215.91	114,240.47
Total Supplies and Materials	2,265,647.76	2,144,940.51	1,831,444.20
Utilities Expenses			
Water Expenses	31,496.62	47,136.64	28,944.78
Electricity Expenses	573,204.52	383,702.68	466,209.43
Total Utilities Expenses	604,701.14	430,839.32	495,154.21
Communication Expenses			
Postage and Courier Services	15,963.03	28,669.68	28,015.69
Telephone Expenses	238,053.86	298,219.50	260,179.55
Internet Subscription Expenses	6,720.00	13,440.00	6,720.00
Cable, Satellite, Telegraph and	-	3,600.00	3,900.00
Total Communication Expenses	260,736.89	343,929.18	298,815.24
Survey, Research, Exploration			
Survey Expenses	-	174,000.00	-
Research, Exploration and	11,168.00	33,464.20	50,896.10
Total Survey, Research,	11,168.00	207,464.20	50,896.10
Generation, Transmission and			
Generation, Transmission and	9,418,852.43	12,572,783.95	11,146,742.70

Financial Expenses			
Interest Expenses	704,281.99	815,394.70	928,522.01
Bank Charges	7,850.00	5,573.00	2,900.00
Total Financial Expenses	712,131.99	820,967.70	931,422.01
Direct Cost			
Cost of Sales	292.23	-	10,790.09
Non-Cash Expenses			
Depreciation - Land Improvements	-	-	-
Depreciation - Infrastructure Assets	2,999,665.17	2,346,303.07	2,336,119.47
Depreciation - Buildings and Other	503,320.84	544,182.94	146,095.21
Depreciation - Machinery and	3,851,956.86	3,486,738.96	2,726,337.76
Depreciation - Transportation	155,888.77	67,670.39	73,119.55
Depreciation - Furniture, Fixtures	-	-	6,263.00
Depreciation - Other Exploration	4,050.00	-	-
Amortization - Intangible Assets	24,840.00	-	-
Impairment Loss - Loans &	475,589.03	53,760.66	46,943.84
Impairment Loss - PPE	3,200,915.14	-	-
Total Non-Cash Expenses	11,216,225.81	6,498,656.02	5,334,878.83
			5,287,934.99
Losses			
Other Losses		3,778,459.83	
Discounts and Rebates			
Other Discounts	62,228.32	102,281.85	84,331.20
Total Expenses	59,016,293.56	64,607,514.23	57,132,399.46
Profit/(Loss) Before Tax	6,954,754.05	1,059,545.73	8,869,830.87
Income Tax Expense/(Benefit)			
Profit/(Loss) After Tax	6,954,754.05	1,059,545.73	8,869,830.87
Assistance/Subsidy/(Financial			
Net Income/(Loss)	6,954,754.05	1,059,545.73	8,869,830.87
Other Comprehensive			
Comprehensive Income/(Loss) for			
the Period	6,954,754.05	1,059,545.73	8,869,830.87

Prepared by:


JESSAMINE Q. COSTO
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

Confidential, Intelligence and Extraordinary and Miscellaneous	116,400.00	98,400.00	98,400.00
Professional Services			
Legal Services	4,700.00	62,054.80	78,089.80
Consultancy Services	61,600.00		
Auditing Services	-	7,530.00	3,000.00
Total Professional Services	66,300.00	69,584.80	81,089.80
General Services			
Security Services	459,000.00	366,000.00	323,999.65
Repairs and Maintenance			
Repairs and Maintenance - Land	-	18,750.00	18,750.00
Repairs and Maintenance - Infrastructure Assets	1,456,166.16	1,398,613.92	3,615,767.74
Repairs and Maintenance - Buildings and Other Structures	28,195.50	80,090.00	140,600.42
Repairs and Maintenance - Machinery and Equipment	753,221.81	961,583.60	1,034,829.16
Repairs and Maintenance - Transportation Equipment	219,316.18	251,459.55	274,155.04
Repairs and Maintenance - Furniture	-	327.00	-
Repairs and Maintenance - Other	130.00	-	-
Total Repairs and Maintenance	2,457,029.65	2,710,824.07	5,084,102.36
Taxes, Insurance Premiums and Taxes, Duties and Licenses			
Taxes, Duties and Licenses	84,821.00	88,326.79	439,026.30
Insurance Expenses	1,134,899.01	944,461.68	826,779.77
	30,000.00	22,500.00	
Total Taxes, Insurance Premiums	1,249,720.01	1,055,288.47	1,265,806.07
Labor and Wages			
Labor and Wages	4,815,888.71	4,418,869.11	5,074,990.39
Other Maintenance and Other			
Advertising, Promotional and Printing and Publication Expenses	36,000.00	23,076.00	19,700.00
Representation Expenses	9,422.00	12,815.00	12,859.00
Transportation and Delivery	36,991.63	157,993.03	263,202.87
Rent/Lease Expenses	-	-	933.30
Membership Dues and Contributions	-	300,000.00	-
Directors and Committee Members'	18,289.00	27,797.00	9,459.00
Other Maintenance and Operating	454,965.00	422,625.00	436,590.00
Total Other Maintenance and	30,753.00	273,865.37	853,263.27
Total Maintenance and Other	586,420.63	1,218,171.40	1,596,007.44
Total Maintenance and Other	23,267,964.41	27,261,794.30	28,748,703.07

CATBALOGAN WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
(ALL FUNDS)
For the Year Ended December 31, 2020
(With comparative figures for CY 2019 and 2018)

NOTES	RETAINED EARNINGS/ (DEFICIT)	TOTAL
BALANCE AT JANUARY 1, 2018	86,978,017.66	86,978,017.66
CHANGES IN EQUITY FOR 2018		
Add/(Deduct):		-
Comprehensive Income for the Year	8,869,830.87	8,869,830.87
Other Adjustments	846,502.08	846,502.08
BALANCE AT DECEMBER 31, 2018	96,694,350.61	96,694,350.61
CHANGES IN EQUITY FOR 2019		
Add/(Deduct):		-
Comprehensive Income for the Year	6,954,754.05	6,954,754.05
Other Adjustments	4,433,463.56	4,433,463.56
BALANCE AT DECEMBER 31, 2019	108,082,568.22	108,082,568.22
CHANGES IN EQUITY FOR 2020		
Add/(Deduct):		-
Comprehensive Income for the Year	6,954,754.05	6,954,754.05
Other Adjustments	(10,060,090.50)	(10,060,090.50)
BALANCE AT DECEMBER 31, 2020	104,977,231.77	104,977,231.77

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 December 31, 2020
(With comparative figures for CY 2019 and 2018)**

	2020	2019	2018
Cash Flows from Operating Activities			
Cash Inflows:			
Collection of Income/Revenue	64,908,202.37	66,037,597.70	66,564,133.35
Collection of service and business	64,908,202.37	66,037,597.70	65,910,853.35
Receipts of shares, grants and donations		-	653,280.00
Other Receipts	177,416.64	220,246.47	167,219.32
Receipts of unused petty cash fund		10,583.29	8,177.85
Receipt of refund of cash advances	61,406.06	151,863.37	119,881.28
Other miscellaneous receipts	116,010.58	57,799.81	39,160.19
Total Cash Inflows	65,085,619.01	66,257,844.17	66,731,352.67
Cash Outflows:			
Payment of Expenses	31,774,653.06	34,434,227.25	32,359,654.77
Payment of personnel services	10,224,217.50	14,009,053.74	13,830,850.01
Payment of maintenance and other	17,946,765.46	20,425,173.51	18,893,603.60
Payment of financial expenses	2,650.00	-	2,900.00
Payment of expenses pertaining	3,601,020.10		
Purchase of Inventories	1,825,299.00	1,850,782.57	1,732,933.92
Purchase of inventories held for	1,825,299.00	1,850,782.57	1,732,933.92
Grant of Cash Advances	10,627,217.47	11,017,690.25	9,531,721.83
Advances for payroll	10,388,877.47	9,793,953.24	8,743,857.82
Advances to officers and employees	238,340.00	1,223,737.01	787,864.01
Payment of Account Payable	2,449,807.81	4,898,675.83	4,294,281.49
Remittance of Personnel Benefit	3,874,794.71	4,750,522.35	4,056,044.72
Remittance of taxes withheld	650,863.05	804,765.11	699,778.39
Remittance of GSIS/Pag	3,223,931.66	3,945,757.24	3,356,266.33
Total Cash Outflows	50,551,772.05	56,951,898.25	51,974,636.73
Net Cash Provided (used) by Operating	14,533,846.96	9,305,945.92	14,756,715.94

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

Receipt of Interest Earned

85,082.65 116,132.19 97,065.60

Total Cash Inflows**85,082.65 116,132.19 97,065.60****Cash Outflows:**

Purchase/Construction of Property, Plant

Construction of Infrastructure assets

336,718.00 3,677,169.99 1,465,883.24

Construction of building and other

- - 496,796.50

Purchase of machinery and equipment

4,902,370.00 4,414,538.00 2,259,026.82

Purchase of transportation equipment

1,990,000.00 - 57,090.00

Other Exploration & Evaluation Assets

- - 90,000.00

Total Cash Outflows**7,229,088.00 8,091,707.99 4,368,796.56****Net Cash Provided (used) by Investing****(7,144,005.35) (7,975,575.80) (4,271,730.96)****Cash Flows from Financing Activities****Cash Inflows:****Total Cash Inflows**

- -

Cash Outflows:

Payment of Long - Term Liabilities

Payment of domestic loans

2,944,050.84 3,055,100.81 3,169,359.39

Total Cash Outflows**2,944,050.84 3,055,100.81 3,169,359.39****Net Cash Provided (Used) by Financing****(2,944,050.84) (3,055,100.81) (3,169,359.39)**

Increase/(Decrease) in Cash and Cash

4,445,790.77 (1,724,730.69) 7,315,625.59

Cash and Cash Equivalents, Beginning

20,382,152.97 22,106,883.66 14,791,258.07

Cash and Cash Equivalents, Ending

24,827,943.74 20,382,152.97 22,106,883.66

Prepared by:

**JESSAMINE Q. COSTO**
Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
General Manager

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

**For the Year ended December 31, 2020
(With comparative figures for CY 2019 and 2018)**

	2020	2019	2018
Cash Flows from Operating Activities			
Cash Inflows:			
Collection of Income/Revenue	64,908,202.37	66,037,597.70	66,564,133.35
Other Receipts	177,416.64	220,246.47	167,219.32
Total Cash Inflows	65,085,619.01	66,257,844.17	66,731,352.67
Cash Outflows:			
Payment of Expenses	31,774,653.06	34,434,227.25	32,359,654.77
Purchase of Inventories	1,825,299.00	1,850,782.57	1,732,933.92
Grant of Cash Advances	10,627,217.47	11,017,690.25	9,531,721.83
Payment of Account Payable	2,449,807.81	4,898,675.83	4,294,281.49
Remittance of Personnel Benefit Contributions and Mandatory Deductions	3,874,794.71	4,750,522.35	4,056,044.72
Total Cash Outflows	50,551,772.05	56,951,898.25	51,974,636.73
Net Cash Provided (used) by Operating Activities	14,533,846.96	9,305,945.92	14,756,715.94
Cash Flows from Investing Activities			
Cash Inflows:			
Receipt of Interest Earned	85,082.65	116,132.19	97,065.60
Total Cash Inflows	85,082.65	116,132.19	97,065.60
Cash Outflows:			
Purchase/Construction of of Property, Plant and Equipment	7,229,088.00	8,091,707.99	4,368,796.56
Total Cash Outflows	7,229,088.00	8,091,707.99	4,368,796.56
Net Cash Provided (used) by Investing Activities	(7,144,005.35)	(7,975,575.80)	(4,271,730.96)

Cash Flows from Financing Activities

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Payment of Long - Term Liabilities

Total Cash Outflows

Net Cash Provided (Used) by Financing Activities

Increase/(Decrease) in Cash and Cash Equivalents

Cash and Cash Equivalents, January 1

Cash and Cash Equivalents, December 31

2,944,050.84	3,055,100.81	3,169,359.39
2,944,050.84	3,055,100.81	3,169,359.39
(2,944,050.84)	(3,055,100.81)	(3,169,359.39)
4,445,790.77	(1,724,730.69)	7,315,625.59
20,382,152.97	22,106,883.66	14,791,258.07
24,827,943.74	20,382,152.97	22,106,883.66

Prepared by:



JESSAMINE Q. COSTO

Senior Corporate Accountant

Noted by:

ENGR. RALPH S. UY

General Manager

CATBALOGAN WATER DISTRICT
BREAKDOWN OF PERSONAL SERVICES
For the Year Ended December 31, 2020

	2020	2019	2018
Personal Services			
Salaries and Wages			
Salaries and Wages - Regular	11,209,296.19	12,265,372.86	11,795,645.80
Salaries and Wages - Casual/Contractual	2,563,658.16	2,521,765.48	1,622,927.05
Total Salaries and Wages	13,772,954.35	14,787,138.34	13,418,572.85
Other Compensation			
Personal Economic Relief Allowance (PERA)	1,255,727.10	1,352,363.90	1,214,681.80
Representation Allowance (RA)	281,397.85	277,750.00	281,989.71
Transportation Allowance (TA)	282,000.00	277,750.00	282,000.00
Clothing/Uniform Allowance	317,050.00	335,240.00	270,000.00
Productivity Incentive Allowance	285,000.00	-	302,500.00
Honoraria	19,000.00	-	21,000.00
Hazard Pay	593,000.00		
Overtime and Night Pay	104,023.70	46,057.20	-
Year End Bonus	2,292,320.00	2,549,003.00	2,114,495.00
Cash Gift	260,000.00	280,000.00	254,500.00
Other Bonuses and Allowances	874,128.00	2,714,800.00	1,614,908.40
Total Other Compensation	6,563,646.65	7,832,964.10	6,356,074.91
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	1,655,588.69	1,652,877.48	1,606,198.65
Pag-IBIG Contributions	79,421.44	68,000.00	60,500.00
PhilHealth Contributions	179,472.89	180,153.24	164,988.16
Employees Compensation Insurance	62,180.00	62,153.34	61,100.00
Total Personnel Benefit Contributions	1,976,663.02	1,963,184.06	1,892,786.81
Other Personnel Benefits			
Terminal Leave Benefits	1,278,935.78	1,494,719.03	319,839.69
Other Personnel Benefits	165,251.00	67,349.00	35,000.00
Total Other Personnel Benefits	1,444,186.78	1,562,068.03	354,839.69
Total Personnel Services	23,757,450.80	26,145,354.53	22,022,274.26

Prepared by:


JESSAMINE O. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. UY
 General Manager

CATBALOGAN WATER DISTRICT
BREAKDOWN OF MAINTENANCE AND OPERATING EXPENSES
For the Year Ended December 31, 2020

	2020	2019	2018
Maintenance and Other Operating			
Traveling Expenses			
Traveling Expenses - Local	900,099.19	1,117,639.47	997,359.91
Training and Scholarship Expenses			
Training Expenses	56,000.00	507,059.82	403,895.00
Supplies and Materials Expenses			
Office Supplies Expenses	1,087,381.17	684,476.37	659,531.40
Accountable Forms Expenses	41,701.74	100,467.98	88,780.63
Non-Accountable Forms Expenses	17,089.15	19,169.69	27,943.42
Drugs and Medicines Expenses	2,238.75	2,114.75	1,038.00
Fuel, Oil and Lubricants Expenses	244,578.56	687,225.64	383,856.62
Chemical and Filtering Supplies Expenses	739,927.49	531,270.17	556,053.66
Other Supplies and Materials Expenses	132,730.90	120,215.91	114,240.47
Total Supplies and Materials Expenses	2,265,647.76	2,144,940.51	1,831,444.20
Utilities Expenses			
Water Expenses	31,496.62	47,136.64	28,944.78
Electricity Expenses	573,204.52	383,702.68	466,209.43
Total Utilities Expenses	604,701.14	430,839.32	495,154.21
Communication Expenses			
Postage and Courier Services	15,963.03	28,669.68	28,015.69
Telephone Expenses	238,053.86	298,219.50	260,179.55
Internet Subscription Expenses	6,720.00	13,440.00	6,720.00
Cable, Satellite, Telegraph and Radio Expenses	-	3,600.00	3,900.00
Total Communication Expenses	260,736.89	343,929.18	298,815.24
Survey, Research, Exploration and Development Expenses			
Survey Expenses	-	174,000.00	-
Research, Exploration and Development Expenses	11,168.00	33,464.20	50,896.10
Total Survey, Research, Exploration and Development Expenses	11,168.00	207,464.20	50,896.10

Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	9,418,852.43	12,572,783.95	11,146,742.70
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	116,400.00	98,400.00	98,400.00
Professional Services			
Legal Services	4,700.00	62,054.80	78,089.80
Consultancy Services	61,600.00		
Auditing Services	-	7,530.00	3,000.00
Total Professional Services	66,300.00	69,584.80	81,089.80
General Services			
Security Services	459,000.00	366,000.00	323,999.65
Repairs and Maintenance			
Repairs and Maintenance - Land Improvements	-	18,750.00	18,750.00
Repairs and Maintenance - Infrastructure Assets	1,456,166.16	1,398,613.92	3,615,767.74
Repairs and Maintenance - Buildings and Other Structures	28,195.50	80,090.00	140,600.42
Repairs and Maintenance - Machinery and Equipment	753,221.81	961,583.60	1,034,829.16
Repairs and Maintenance - Transportation Equipment	219,316.18	251,459.55	274,155.04
Repairs and Maintenance - Furniture and Fixtures	-	327.00	-
Repairs and Maintenance - Other Property, Plant and Equipment	130.00	-	-
Total Repairs and Maintenance	2,457,029.65	2,710,824.07	5,084,102.36
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	84,821.00	88,326.79	439,026.30
Insurance Expenses	1,134,899.01	944,461.68	826,779.77
	30,000.00	22,500.00	
Total Taxes, Insurance Premiums and Other Fees	1,249,720.01	1,055,288.47	1,265,806.07

Labor and Wages

Labor and Wages

	4,815,888.71	4,418,869.11	5,074,990.39
Other Maintenance and Other Operating Expenses			
Advertising, Promotional and Marketing Expenses	36,000.00	23,076.00	19,700.00
Printing and Publication Expenses	9,422.00	12,815.00	12,859.00
Representation Expenses	36,991.63	157,993.03	263,202.87
Transportation and Delivery Expenses	-	-	933.30
Rent/Lease Expenses	-	300,000.00	-
Membership Dues and Contributions to Organizations	18,289.00	27,797.00	9,459.00
Subscription Expenses	-	-	-
Donations	-	-	-
Directors and Committee Members' Fees	454,965.00	422,625.00	436,590.00
Documentary Stamps Expenses	-	-	-
Fees and Commission Expenses	-	-	-
Other Maintenance and Operating Expenses	30,753.00	273,865.37	853,263.27
Total Other Maintenance and Other Operating Expenses	586,420.63	1,218,171.40	1,596,007.44
Total Maintenance and Other Operating Expenses	23,267,964.41	27,261,794.30	28,748,703.07

Prepared by:


JESSAMINE Q. COSTO
 Senior Corporate Accountant

Noted by:


ENGR. RALPH S. JUY
 General Manager