SIPALAY WATER DISTRICT

STATEMENT OF REVENUES & EXPENSES

For the Period ended December 31, 2018

DESCRIPTION	CURRENT MONTH	YEAR-TO-DATE
Water Sales	100.000.00	
Miscellaneuos Income	498,682.82	5,924,677.76
Penalty Charges	0.000.47	7,735.43
	8,800.17	145,318.11
Other Service Income-MSR (re-conn fee)	6,400.00	136,161.99
Other income-meter maintenance charge TOTAL REVENUES	4,125.00	82,801.73
TOTAL REVENUES	518,007.99	6,296,695.02
Less: EXPENSES		
Operation		
Operation Expense	9	
Salaries and wages-casual	104,652.17	1,143,714.53 ,
Labor and wages	11,029.05	88,271.24
Overtime Pay	11,363.08	128,891.10
PERA	16,000.00	176,000.00
Representation Allowance	2,500.00	10,000.00
Transportation Allowance	2,506.00	10,000.00
Clothing Allowance		42,000.00
Directors & Committee Fees	9,360.00	112,320.00
Philhealth Contribution	4,068.13	42,217.56
GSIS Contribution-Retirement & Life Insurance	47,331.61	512,350,81
PAG-IBIG	1,600.00	17,800.00
Due to National Government Agency	1,000.00	10,281.93
Due to BIR	22,905.66	205,846.30
Due to LGU	22,000.00	858.00
Terminal Leave, Vacation & sick leave benefits(monitization)	28,503.17	
Other Bonuses & Allowances	20,000,17	138,561.15
Mid year and year-end Bonus	27 500 00	200 202 00
Cash Gift	37,500.00	269,362.00
Office Supplies Expense	2 222 00	37,000.00 ,
Medical Dental & Laboratory Supplies	2,278.00	30,534.72
Adverttisement Promotional & Marketing		1,550.00
Gasoline Oil & Lubricants	44 070 04	2,500.00
Gas/Heating Expense	11,278.61	31,871.61
Legal expense	200.00	11,076.29
Janitorial Services	250.00	2,450.00 \
		3,100.00 ~
Other supplies and Materials expenses	120.00	1,020.00 -
Traveling expenses- local accountable forms	4,314.00	130,777.64
		67,650.71 \
Water Expenses		3,408.00 <
Postage & Deliveries	295.00	5,934.00
Printing & Publication Expenses	23,178.21	47,079.64
Telephone exp-mobile	1,196.00	12,626.00 <
Internet expense	1,004.00	13,052.00

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Office Supplies Expense	2,278.00		30,534.72	
Medical Dental & Laboratory Supplies			→ 1,550.00	
Advertisement Promotional & Marketing			~2,500.00	
Gasoline Oil & Lubricants	11,278.61		-31,871.61	
Gas/Heating Expense			_11,076.29	
Legal expense	250,00		- 2,450.00	
Janitorial Services			- 3,100.00	
Other supplies and Materials expenses	120.00		_ 1,020.00	
Traveling expenses- local	4,314.00		_ 130,777.64	
accountable forms			87,850.71	
Water Expenses			- 3,408.00	
Postage & Deliveries	295.00		5,934.00	
Printing & Publication Expenses	23,178.21		- 47,079.64	
Telephone exp-mobile	1,195.00		₄ 12,626.00	
Internet expense	1,004.00		- 13,052.00	
Cable, Satellite, Telegraph and Radio Expense			- 14,500.00	
Fidelity Bond Payable			- 6,750.00	
Taxes duties and licenses			_ 1,112.12	
Representation expense	26,909.57		- 89,842.23	
Transportation & Delivery Expense			2,641.46	
Training & Seminar Expenses			~ 86,600.00	
Electricity expense	51,954.94		602,551.98	
Other Utility Expense	5,636.95		-34,013.69	
Chemicals & Filtering Materials	43,757.14		_363,802.66	
Bank Charges	20.00		260.00	
Service Connection Materials	777		- 77,320.13	
Office Equipment	46,613.98 \		- 121,870,19	
Water Treatment Equipment	36,153.57		- 36,153,57	
Semi-Expendable Machinery & Equipment	00,100.013		- 21,193.39	
Service concession-water supply system	59,197.50 ^		- 187,178.31	
Other Professional Services (Survey Fees)	3,821.43			
Total Operation Expense	617,291.77	519 007 00	-3,821.43	0.000.005.00
Maintenance	017,231,77	518,007.99	4,959,716.19	6,296,695.02
Repair & Main. Service Concession	640.00		4 470 00	
Repair & Main. Of Reservoir and Tanks/Infra-assets	46,248.20		_ 1,470.00	
Repair & Maintenance-Infra Asset (Hydrant)	40,240.20		59,745.27	
Repair & Main-Transmission & Dist Mains	22 000 74		_ 4,964.58	
Repair & Maintenance-Machinery & Equipment	23,660.71		- 34,748.64	
Repair & Main Bldg Other Structure			_144,642.87	
Repair & main. Transportation Equipment	200.00		- 13,803.34	
Repair & Main, Semiexpendable Machinery& Equipment	280.00		_ 6,470.36	
Repair & Main. Semi Expendable Machinery& Equipment Repair & Main. Semi Expendable Furniture, Fixtures & Books			2,620.00	
Depreciation	45 530 53		~ 9,553.57	
Total Maintenance Expense	45,579.53		501,374.83	
	116,408.44	72.027.202.42.07	779,393.46	
Total O & M	733,700.21	518,007.99	5,739,109.65	6,296,695.02
TOTAL	894,106.87	894,106.87	34,309,361.79	34,309,361.79

Prepared by CRISTY V. CURIDAD

Accounting Processor A

Approved by

EDGARDO G CUAYCO General Manager D

SIPALAY WATER DISTRICT TRIAL BALANCE For the month of December 31, 2018

Refund from Officers & Employees 960.00 69.214 Other Paid in Capital-grants 2,730.0001 2,730.0001 Other Paid in Capital-sc 910,318.1 3,267,387.99 10,318.1 Retained Earnings 3,267,387.99 14,179,081.2 <th></th> <th>CURRENT</th> <th>MONTH</th> <th>YEAR TO</th> <th>DATE</th>		CURRENT	MONTH	YEAR TO	DATE
Accumulated Depreciation	Account Name	Debit	Credit		2.7
Accumulated Depreciation	Plant (UPIS)			21 093 403 62	
Cash-Collecting Officer 8,371.98 23,152.02 Cash in Bank-Local Currency 281,006.88 2,683,380,67 Working Fund 10,000,00 10,000,00 AcctsReceivable-Customers 59,872.62 130,375.25 Advances to Officers & Employee 38,554.48 11,000,00 Inventory - service connection materials 25,400.30 302,123. Refund from Officers & Employees 960.00 69,214. Other Paid in Capital-grants 2730,000. 910,318.1 Clear Paid in Capital-sc 3,267,387.99 14,179,081.3 Loans Payable LA No. 65,754.00 3,998.11 Customers Deposits 0,15 8,998.11 Discount 8,998.11 8,998.11 Interest Payable 20,000.00 1,315,000.00 Discount 49,882.82 28,570,252.14 28,012,666. Sinking Fund/Reserves 20,000.00 1,315,000.00 653,565. Sinking Fund/Reserves 498,882.82 28,570,252.14 28,012,666. Water Sales 498,882.82 8,800.17 145,318.1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		45 579 53	21,000,100.02	9 159 739 97
Cash in Bank-Local Currency 281,006.88 2,883,880,67 Working Fund				23 152 02	0,100,100.01
Working Fund 10,000,00 AcctsReceivable-Customers 59,872.62 130,375.25 Advances to Officers & Employee 38,554.48 Inventory - service connection materials 25,400.30 302,123.1 Refund from Officers & Employees 960.00 68,214. Other Paid in Capital-sc 960.00 910,318.1 Cliber Paid in Capital-sc 910,318.1 910,318.1 Loans Payable-LA No. 65,754.00 14,179,081.2 Accounts Payable 0.15 8,698.11 Cuistomers Deposits 0.15 8,698.11 Discount 8,998.11 1nterest Payable Due to National Government Agencies etc 18,998.11 11,179,081.2 Sinking Fund/Reserves 20,000.00 1,315,000.00 653,565.2 TOTAL 145,626.62 381,318.84 28,570,252.14 28,012,666.2 Water Sales 498,682.82 5,924,677.7 7735.4 Miscellaneuos Income 8,800.17 145,318.1 Penalty Charges 8,800.17 145,318.1 Other Sarvice Income-MSR (re-conn fee) <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
AcctsReceivable-Customers Advances to Officers & Employee Inventory - service connection materials Refund from Officers & Employees Retained Earnings Retained Earnings Loans Payable-LA No. Accounts Payable Customers Deposits Discount Interest Payable Due to National Government Agencies etc Sinking Fund/Reserves TOTAL 145,626.62 381,318.84 28,570,252.14 28,012,666.7 Water Sales Water Sales Age, 882.82 5,924,677.7 Miscellaneuos Income Penalty Charges Other Service Income-MSR (re-conn fee) Other income-meter maintenance charge Operation Salaries and wages-casual Labor and wages 11,029.05 Representation Allowance Transportation Allowance Representation Allowance Transportation Allowance Representation Allowance Represent					
Advances to Officers & Employee	1 NA 1 275 V v v v v v v v v v v v v v v v v v v	59.872.62			
Inventory - service connection materials 25,400.30 302,123.1	Advances to Officers & Employee				
Refund from Officers & Employees 960.00 69.214 Other Paid in Capital-grants 2,730.0001 91.318.0 Cother Paid in Capital-sc 910,318.1 910,318.1 Retained Earnings 3,267,387.99 14,179,081.2 Loans Payable-LA No. 65,754.00 14,179,081.2 Accounts Payable 8,998.11 11,179,081.2 Customers Deposits 0,15 8,824.2 Discount 8,998.11 11,315,000.00 Interest Payable 20,000.00 1,315,000.00 Due to National Government Agencies etc 20,000.00 1,315,000.00 Sinking Fund/Reserves 20,000.00 1,315,000.00 TOTAL 145,626.62 361,318.84 28,570,252.14 28,612,666.3 Water Sales 498,682.82 5,924,677.3 7,735.4 28,702,521.14 28,612,666.3 Water Sales 498,682.82 5,924,677.3 41,453.00 136,161.5 145,318.3 28,012,666.3 145,318.3 28,012,666.3 28,012,666.3 145,318.3 142,175.3 145,318.1 145,318.1 145,318.1 145	Inventory - service connection materials		25.400.30	Santakara.	302,123.00
Other Paid in Capital-grants 2,730,000.0 Other paid in Capital-sc. 910,318.8 Retained Earnings 3,267,387.99 Loans Payable LA No. 65,754.00 Accounts Payable 0.15 8,624. Discount 8,998.11 Interest Payable Due to National Government Agencies etc 20,000.00 1,315,000.00 TOTAL 145,626.62 361,318.84 28,570,252.14 28,012,666.1 Water Sales 498,682.82 5,924,677.7 7,735.4 Wiscellaneuos Income 8,800.17 145,318. 145,318. Other Service Income-MSR (re-conn fee) 6,400.00 136,161.5 136,161.5 Other income-meter maintenance charge 4,125.00 82,801.7 145,318. Operation 38,800.17 1,143,714.53 145,318.1 Labor and wages 11,029.05 88,271.24 28,901.10 Operation 11,383.08 128,881.10 128,881.10 PERA 16,000.00 176,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00	Refund from Officers & Employees				69,214.31
Other paid in Capital-sc 910,318.8 Retained Earnings 3,267,367.99 Loans Payable-LA No. 65,754.00 14,179,081.2 Accounts Payable	Other Paid in Capital-grants		17/9/2022		2,730,000.00
Retained Earnings 3,267,387.99	Other paid in Capital-sc				910,318.85
Loans Payable LA No. 65,754,00 14,179,081.2 Accounts Payable Customers Deposits 0,15 8,624.1 Interest Payable 8,998,11 Interest Payable 9,000 1,315,000.00 Due to National Government Agencies etc 20,000.00 1,315,000.00 TOTAL 145,626.62 361,318.84 28,570,252.14 28,012,666.1 Water Sales 496,682.82 5,924,677.1 Wiscellaneuos Income 8,800.17 145,316.1 Other Service Income-MSR (re-conn fee) 6,400.00 136,161.5 Other Income-meter maintenance charge 4,125.00 82,801.1 Departion Salaries and wages 11,029.05 88,271.24 Overtime Pay 11,363.08 12,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Transportation Allowance 42,000.00 Directors & Committes Fees 9,360.00 17,800.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to National Government Agency 10,281.93 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 48,000.00 16,000.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 289,362.00	Retained Earnings			3,267,387.99	
Accounts Payable Customers Deposits Discount Interest Payable Due to National Government Agencies etc Sinking Fund/Reserves TOTAL 145,626.62 Water Sales Water Sales Water Sales Water Sales Penalty Charges Other Service Income-MSR (re-conn fee) Other income-meter maintenance charge Operation Salaries and wages-casual Labor and wages Overtime Pay 11,383.08 128,891.10 PERA PERA 16,000.00 176,000.00 Representation Allowance Transportation Allowance Transportation Allowance Directors & Committes Fees 9,360.00 112,320.00 Philheaith Contribution PAG-IBIC Due to National Government Agency Due to BIR Due to LSU Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Sepage 2,905.00 Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowance Terminal Leave, Vacation & sick leave benefits (monitization) Other Founcies & Allowances Mid year and year-end Bonus	Loans Payable-LA No.	65,754.00		2	14,179,081.26
Discount Interest Payable Due to National Government Agencies etc Sinking Fund/Reserves 20,000.00 1,315,000.00 TOTAL 145,626.62 361,318.84 28,570,252.14 28,012,666.1 361,318.84 28,570,252.14 28,012,666.1 361,318.84 28,570,252.14 28,012,666.1 361,318.84	Accounts Payable				31.14
Discount Interest Payable	Customers Deposits		0.15		8,624.12
Due to National Government Agencies etc Sinking Fund/Reserves 20,000.00 1,315,000.00 1	Discount			8,998.11	
Sinking Fund/Reserves 20,000.00	Interest Payable				
Sinking Fund/Reserves 20,000.00	Due to National Government Agencies etc				653,565.26
Water Sales 498,682.82 5,924,677.7 Miscellaneuos Income 7,735.4 Penaity Charges 8,800.17 145,318. Other Service Income-MSR (re-conn fee) 6,400.00 136,161.8 Other income-meter maintenance charge 4,125.00 82,801.7 Operation 381aries and wages-casual 104,652.17 1,143,714.53 Labor and wages 11,029.05 88,271.24 Overtime Pay 11,383.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 112,320.00 Directors & Committes Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (moniti	Sinking Fund/Reserves	20,000.00		1,315,000.00	
Miscellaneuos Income 7,735.4 Penalty Charges 8,800.17 145,318.1 Other Service Income-MSR (re-connifee) 6,400.00 136,161.5 Other income-meter maintenance charge 4,125.00 82,801.7 Operation 382,801.7 1,143,714.53 Labor and wages 11,029.05 88,271.24 Overtime Pay 11,383.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 10,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	TOTAL	145,626.62	361,318.84	28,570,252.14	28,012,666.77
Penalty Charges 8,800.17 145,318.18.19.10 Other Service Income-MSR (re-connifee) 6,400.00 136,161.3 Other income-meter maintenance charge 4,125.00 82,801.3 Operation Salaries and wages-casual 104,652.17 1,143,714.53 Labor and wages 11,029.05 88,271.24 Overtime Pay 11,363.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 12,320.00 Directors & Committes Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,5	Water Sales		498,682.82		5,924,677.76
Other Service Income-MSR (re-conn fee) 6,400.00 136,161.5 Other income-meter maintenance charge 4,125.00 82,801.3 Operation 3alaries and wages casual 104,652.17 1,143,714.53 Labor and wages 11,029.05 88,271.24 Overtime Pay 11,363.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 12,320.00 Directors & Committes Fees 9,360.00 112,320.00 Philheaith Contribution 4,068.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Miscellaneuos Income				7,735.43
Other income-meter maintenance charge 4,125.00 82,801.3 Operation Salaries and wages-casual 104,652.17 1,143,714.53 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 1,143,714.50 <th< td=""><td>Penalty Charges</td><td></td><td>8,800.17</td><td></td><td>145,318.11</td></th<>	Penalty Charges		8,800.17		145,318.11
Operation Salaries and wages-casual 104,652.17 1,143,714.53 Labor and wages 11,029.05 88.271.24 Overtime Pay 11,363.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 10,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Other Service Income-MSR (re-conn fee)		6,400.00		136,161.99
Salaries and wages-casual 104,652.17 1,143,714.53 Labor and wages 11,029.05 88,271.24 Overtime Pay 11,363.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 10,000.00 Clothing Allowance 42,000.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Other income-meter maintenance charge		4,125.00		82,801.73
Labor and wages 11,029.05 88.271.24 Overtime Pay 11,383.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 42,000.00 Clothing Allowance 42,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,906.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Operation				
Overtime Pay 11,363.08 128,891.10 PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 12,320.00 Directors & Committee Fees 9,360.00 112,320.00 Philheaith Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,382.00	Salaries and wages-casual	104,652.17		1,143,714.53	
PERA 16,000.00 176,000.00 Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Labor and wages	11,029.05		88,271.24	
Representation Allowance 2,500.00 10,000.00 Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Overtime Pay	11,363.08		128,891.10	
Transportation Allowance 2,500.00 10,000.00 Clothing Allowance 42,000.00 Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	PERA	16,000.00		176,000,00	
Clothing Allowance 42,000.00 Directors & Committes Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Representation Allowance	2,500.00		10,000.00	
Directors & Committee Fees 9,360.00 112,320.00 Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Transportation Allowance	2,500.00		10,000.00	
Philhealth Contribution 4,088.13 42,217.56 GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Clothing Allowance			42,000.00	
GSIS Contribution-Retirement & Life Insurance 47,331.61 512,350.61 PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846,30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Directors & Committee Fees	9,360.00		112,320.00	
PAG-IBIG 1,600.00 17,800.00 Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Philhealth Contribution	4,068.13		42,217.56	
Due to National Government Agency 10,281.93 Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	GSIS Contribution-Retirement & Life Insurance	47,331.61		512,350,61	
Due to BIR 22,905.66 205,846.30 Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits(monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	PAG-IBIG	1,600.00		17,800.00	
Due to LGU 858.00 Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances 37,500.00 269,362.00	Due to National Government Agency			10,281.93	
Terminal Leave, Vacation & sick leave benefits (monitization) 28,503.17 138,561.15 Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00	Due to BIR	22,905.66		205,846,30	
Other Bonuses & Allowances Mid year and year-end Bonus 37,500.00 269,362.00				858.00	2
Mid year and year-end Bonus 37,500.00 269,362.00		28,503,17		138,561,15	
	AND	37,500.00			
Cash Gift 37,000.00	Cash Gift			37,000.00	

CASH FLOW STATEMENT

For the period ending December 31, 2018

RECEIPTS:

\$ Month 421,654.29 12,154.41 5,001.50 8,800.17 447,610.37 4,125.00 25,400.30	-	Year-To-Date 5,457,111.12 268,944.04 102,651.22 149,237.96 5,977,944.34 51,890.00
12,154.41 5,001.50 8,800.17 447,610.37 4,125.00 25,400.30	-	268,944.04 102,651.22 149,237.96 5,977,944.34
12,154.41 5,001.50 8,800.17 447,610.37 4,125.00 25,400.30	-	268,944.04 102,651.22 149,237.96 5,977,944.34
5,001.50 8,800.17 447,610.37 4,125.00 25,400.30		102,651.22 149,237.96 5,977,944.34
8,800.17 447,610.37 4,125.00 25,400.30	-	149,237.96 5,977,944.34
447,610.37 4,125.00 25,400.30	-	5,977,944.34
4,125.00 25,400.30		
25,400.30		51.890.00
		wayson or or
6 400 00		374,457.03
0,400.00		103,203.00
0.15	2	8,860.23
960.00		18,374.09
36,885.45		556,784.35
36,885.45		556,784.35
484,495.82	#	6,534,728.69
104,652.17		1,143,714.53
51,954.94		602,551.98
43,757.14		363,802.66
94,962.54		2,321,242.15
70,828.91		276,929.85
566,155.70		4,708,241.17
65,754.00		789,048.00
		81,866.07
36,153.57		82,268,31
46,613.98		46,613.98
		328,498.93
59,197.50		59,197.50
141,965.05		598,444.79
141,965.05		598,444.79
773,874.75	-	6,095,733.96
289,378.93)		438,994.73
303,112.20		3,574,738.54
013,733.27		4,013,733.27
	6,400.00 0.15 960.00 36,885.45 36,885.45 484,495.82 104,652.17 51,954.94 43,757.14 94,962.54 70,828.91 566,155.70 65,754.00 36,153.57 46,613.98 59,197.50 141,965.05 141,965.05 173,874.75 289,378.93) 303,112.20	6,400.00 0.15 960.00 36,885.45 36,885.45 484,495.82 # 104,652.17 51,954.94 43,757.14 94,962.54 70,828.91 566,155.70 65,754.00 36,153.57 46,613.98 59,197.50 141,965.05 141,965.05 173,874.75 289,378.93) 303,112.20

Prepared by:

CRISTY V. CLARIDAD

Accounting Processor A

Approved by

EDGARDO C. CUAYCONG JR.

General Magager D

CASH FLOW STATEMENT

For the period ending December 31, 2018

RECEIPTS:

RECEII 15.		
	This Month	Year-To-Date
Collection from Metered Sales		
Current	421,654.29	5,457,111.12
Current Year-arrears	12,154.41	268,944.04
Previous Year-arrears	5,001.50	102,651.22
Collection from Penalty	8,800.17	149,237.96
Total Receipts from Water sales	447,610.37	5,977,944.34
Collection from water meter maintenance	4,125.00	51,890.00
AR-Others	25,400.30	374,457.03
Misc. Service Revenues	6,400.00	103,203.00
Customers Deposit	0.15	8,860.23
Refund	960.00	18,374.09
Total Receipt from other sources:	36,885.45	556,784.35
Sub total:	36,885.45	556,784.35
TOTAL RECEIPTS:	484,495.82	# 6,534,728.69
DISBURSEMENT:		
Salaries and Wages	104,652.17	1,143,714.53
Power/Fuel for Pumping	51,954.94	602,551.98
Chemicals & filtering materials	43,757.14	363,802.66
Other Operations Expenses	294,962.54	2,321,242.15
Maintenance Expense:	70,828.91	276,929.85
Sub Total Disbursements	566,155.70	4,708,241.17
Others:		
Loans Payable	65,754.00	789,048.00
CAPEX		
service concession- water meter		81,866.07
service concession- water treatment Euipment	36,153.57	82,268.31
office equipment	46,613.98	46,613.98
machinery & equipment		328,498.93
Service Conn. Materials/Meter Installation	59,197.50	59,197.50
Total Capex	141,965.05	598,444.79
Sub Total Disbursements:	141,965.05	598,444.79
TOTAL DISBURSEMENTS:	773,874.75	6,095,733.96
NET RECEIPTS (DISBURSEMENTS)	(289,378.93)	438,994.73
CASH BALANCE, BEGINNING	4,303,112.20	3,574,738.54
CASH BALANCE, ENDING P	4,013,733.27	4,013,733.27

Prepared by:

CRISTY V. CLARIDAD

Accounting Processor A

Approved by:

EDGARDO C. CUAYCONG JR.

General Magager D

SIPALAY WATER DISTRICT

Balance Sheet As of December 31, 2019

ASSETS & OTHER DEBITS

Utility Plant		
Plant (UPIS)	P	21,093,403.62
Less: Accumulated Depreciation		9,159,739.97
Net Utility Plant in Service	-	11,933,663.65
Total Utility Plant	P	11,933,663.65
Current Assets:		
Cash-Collecting Officer		46,304.04
Cash in Bank-local currency		2,660,228,65
Working Fund		10,000.00
Accts. Receivable-Customers		130,375.25
Adv. To Officers & employees		38,554.48
Refund from Officers & Employee		(85,300.07)
Inventory-service connection materials		(94,614.61)
Sinking Fund		1,315,000.00
customers deposit		(8,624.12)
Total Current Assets		4,011,923.62
TOTAL ASSETS & OTHER DEBITS	Р =	15,945,587.27
LIABILITIES & OTHER CREDITS		
Capital:		
Other Paid-in capital-Subsidies & Grants		2,730,000.00
Other Paid-in capital-Service Conn.		910,318.85
Total	_	3,640,318.85
Reataned Earnings		ASSESSMENT OF THE SECOND
'2015		(4,582,417.79)
'2016		507,852.37
2017		998,600.06
12/31/2018		557,585.37
Net Income (Loss) year to date		(2,518,379.99)
Total Capital		1,121,938.86
Long Term Debt;		
Loans Payable		14,179,081.26
Current Liabilities		
discount		(8,998.11)
Withholding Tax Payable		653,565.26
total Current Liabilities		644,567.15
TOTAL LIABILITIES & CAPITAL	Р _	15,945,587.27
Prepared by:	Approved by:	Amilliania.
CRISTY V. CLARIDAD	E	DGARDO C. EUAYCONG

Acctg. Processor A

EDGARDO C. CUAYCONG JR. General Manager

Cable, Satellite, Telegraph and Radio Expense		14,500.00
Fidelity Bond Payable		6,750.00
Taxes duties and licenses		1,112.12 ~
Representation expense	26,909.57	89,842.23 📞
Transportation & Delivery Expense		2,641.46 •
Training & Seminar Expenses		88,600.00
Electricity expense	51,954.94	602,551.98
Other Utility Expense	5,636.95	34,013.69 \
Chemicals & Filtering Materials	43,757.14	363,802.66
Bank Charges	20.00	260.00~
Service Connection Materials		77,320.13
Office Equipment	46,613.98	121,870.19
Water Treatment Equipment	36,153.57	36,153.57
Semi-Expendable Machinery & Equipment		21,193.39
Service concession-water supply system	59,197.50	187,178.31~
Other Professional Services (Survey Fees)	3,821.43	3,821,43_
Total Operation Expense	617,291.77	4,959,716.19
Repair & Main. Service Concession	640.00	1,470.00
Repair & Main. Of Reservoir and Tanks/Infra-assets	46,248.20	59.745.27
Repair & Maintenance-Infra Asset (Hydrant)	315355555	4,964.58 ~
Repair & Main-Transmission & Dist Mains	23,660.71	34,748.64
Repair & Maintenance-Machinery & Equipment	00000001.1	144,642.87
Repair & Main Bldg Other Structure		13,803.34 ~
Repair & main. Transportation Equipment	280.00	6,470.36
Repair & Main. Semiexpendable Machinery& Equipment	777777	2,620.00 ~
Repair & Main. Semi Expendable Furniture, Fixtures & Books		9,553.57
Depreciation	45,579.53	501,374.83
Total Maintenance Expense	116,408,44	779,393,46
Total Operating & Maintenance Expense	733,700.21	5,739,109,65
OPERATION INCOME	(215,692,22)	557,585.37
NET INCOME (LOSS)Before income tax	(010,000,00)	10,000,100
Less: Provision for imcome tax.		
NET INCOME (LOSS) AFTER INCOME TAX	(215,692.22)	557,585,37
Prepared by:	Noted by:	0.00
CRISTY V. CLARIDAD	EDGARDO C. EUA	YCONG JR.
Accounting Processor A	General Manager D)