

**SAGAY WATER DISTRICT**

**BALANCE SHEET**

As of January 2018

|                                      |   | YEAR TO DATE         |                | Increase (Decrease)  |                     |
|--------------------------------------|---|----------------------|----------------|----------------------|---------------------|
|                                      |   | Actual This Month    |                | This Month Last Year | Over Last Year      |
|                                      |   | Amount               | % to Total     | Amount               | Amount              |
|                                      |   |                      |                | % to Total           | % to total          |
| <b>CASH AND CASH EQUIVALENTS</b>     |   |                      |                |                      |                     |
| 10101 CASH ON HAND                   |   |                      |                |                      |                     |
| 1-01-01-010                          | Cash-Collecting Officer                           | 340,870.20           | 0.95%          | 156,207.02           | 184,663.18          |
| 1-01-01-020                          | Petty Cash  | 10,000.00            | 0.03%          | 10,000.00            | 118.22%             |
| 10102 CASH IN BANK - LOCAL CURRENCY  |   |                      |                |                      |                     |
| 1-01-02-020                          | Cash in Bank - Local Currency, Current Account    | 19,485,777.88        | 54.20%         | 20,630,818.73        | (1,145,040.85)      |
| 1-01-02-030                          | Cash in Bank-Local Currency Savings Acct.         | 16,113,731.03        | 44.82%         | 9,546,411.27         | 6,567,319.76        |
| Total Cash and Cash Equivalents      |   | <b>35,950,379.11</b> | <b>100.00%</b> | <b>30,343,437.02</b> | <b>5,606,942.09</b> |
|                                      |   |                      |                | <b>100.00%</b>       | <b>18.48%</b>       |
| <b>RECEIVABLES</b>                   |   |                      |                |                      |                     |
| 10301 LOANS AND RECEIVABLE ACOUNTS   |   |                      |                |                      |                     |
| 1-03-01-010                          | Accounts Receivable                               | 3,741,660.12         | 110%           | 3,508,547.63         | 233,112.49          |
| 1-03-01-011                          | Allowance for Impairment - Accounts Receivable    | (834,683.89)         | -25%           | (751,010.93)         | (83,672.96)         |
| 10305 OTHER RECEIVABLES              |   |                      |                |                      |                     |
| 1-03-05-990                          | Other Receivables                                 | 487,653.25           | 14%            | 526,986.03           | (39,332.78)         |
| Total Receivables                    |   | <b>3,394,629.48</b>  | <b>100%</b>    | <b>3,284,522.73</b>  | <b>110,106.75</b>   |
|                                      |   |                      |                | <b>100%</b>          | <b>3.35%</b>        |
| <b>INVENTORIES</b>                   |   |                      |                |                      |                     |
| 10404 INVENTORY HELD FOR CONSUMPTION |   |                      |                |                      |                     |
| 1-04-04-010                          | Office Supplies Inventory                         | 134,103.99           | 3.76%          | 114,174.39           | 19,929.60           |
| 1-04-04-120                          | Chemicals & Filtering Supply Inv.                 | 304,010.00           | 8.51%          | 346,340.00           | (42,330.00)         |
| 1-04-02-990                          | Other Supplies and Materials for Distribution     | 3,132,396.88         | 87.73%         | 1,054,123.13         | 2,078,273.75        |
| Total Inventories                    |   | <b>3,570,510.87</b>  | <b>100.00%</b> | <b>1,514,637.52</b>  | <b>2,055,873.35</b> |
|                                      |   |                      |                | <b>100%</b>          | <b>135.73%</b>      |
| 10405 SEMI-EXPENDABLE                |   |                      |                |                      |                     |
|                                      | Semi-Expendable Information & Communication Tech. | 5,850.00             | 55%            | 0                    | 5,850.00            |
| 1-04-05-030                          | Equipt.   |                      |                |                      |                     |
|                                      | Semi-Expendable Furniture & Fixture               | 4,800.00             | 45%            | 0                    | 4,800.00            |
| 1-04-06-010                          |   |                      |                |                      |                     |
| Total Semi-Expendable                |   | <b>10,650.00</b>     | <b>100%</b>    | <b>0</b>             | <b>10,650.00</b>    |
|                                      |   |                      |                | <b>0%</b>            | <b>0%</b>           |
| <b>OTHER ASSETS</b>                  |   |                      |                |                      |                     |
| 19902 PREPAYMENTS                    |   |                      |                |                      |                     |
| 1-99-02-050                          | Prepaid Insurance                                 | 50,795.11            | 41.47%         | 46,172.48            | 4,622.63            |
|                                      |   |                      |                |                      | 10.01%              |



|                    |                           |                      |                |                      |                |                     |               |
|--------------------|---------------------------|----------------------|----------------|----------------------|----------------|---------------------|---------------|
| 19903              | DEPOSITS                  |                      |                |                      |                |                     | 0.00%         |
| 1-99-03-020        | Guaranty Deposits         | 71,548.14            | 58.41%         | 71,548.14            | 60.55%         | -                   | 0.00%         |
| 19999              | OTHER ASSETS              |                      |                |                      |                | -                   | 0.00%         |
| 1-99-99-990        | Other Assets              |                      |                |                      |                | -                   | 0.00%         |
| 1-99-02-080        | Withholding Tax at Source | 141.00               | 0.12%          | 439.72               | 0.37%          | (298.72)            | -67.93%       |
| Total Other Assets |                           | <b>122,484.25</b>    | <b>100.00%</b> | <b>118,160.34</b>    | <b>100.00%</b> | <b>4,323.91</b>     | <b>3.66%</b>  |
|                    | <b>TOTAL ASSETS</b>       | <b>43,048,653.71</b> |                | <b>35,260,757.61</b> |                | <b>7,777,246.10</b> | <b>22.06%</b> |

PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

|                    |   |                      |                |                      |                |                       |                |
|--------------------|---|----------------------|----------------|----------------------|----------------|-----------------------|----------------|
| <b>1-06-03-110</b> | Plant-Utility Plant in Service (UPIS)     | 109,403,256.19       |                | 96,915,673.22        | 156.73%        | 12,487,582.97         | 12.88%         |
| 1-06-03-110-04     | Wells                                     | 33,646,188.35        | 47.73%         |                      | 0.00%          | 33,646,188.35         | 0.00%          |
| 1-06-03-110-05     | Supply Mains                              | 16,798.49            | 0.02%          |                      | 0.00%          | 16,798.49             | 0.00%          |
| 1-06-03-110-06     | Other Source of Supply Plant              | 3,444,332.29         | 4.89%          |                      | 0.00%          | 3,444,332.29          | 0.00%          |
| 1-06-03-110-08     | Reservoir & Tanks                         | 227,794.11           | 0.32%          |                      | 0.00%          | 227,794.11            | 0.00%          |
| 1-06-03-110-09     | Transmission & Distribution Mains         | 52,297,638.44        | 74.19%         |                      | 0.00%          | 52,297,638.44         | 0.00%          |
| 1-06-03-110-12     | Meters                                    | 12,539,994.47        | 17.79%         |                      | 0.00%          | 12,539,994.47         | 0.00%          |
| 1-06-03-110-13     | Meter Installation                        | 7,221,267.29         | 10.24%         |                      | 0.00%          | 7,221,267.29          | 0.00%          |
| 1-06-03-110-14     | Hydrants                                  | 875.00               | 0.00%          |                      | 0.00%          | 875.00                | 0.00%          |
| 1-06-03-110-99     | Other Transmission and Distribution Mains | 8,367.75             | 0.01%          |                      | 0.00%          | 8,367.75              | 0.00%          |
| 1-06-03-111        | Accumulated Depreciation - Plant (UPIS)   | (38,914,414.65)      | -55.21%        | (35,080,978.45)      | -56.73%        | (3,833,436.20)        | 10.93%         |
|                    | <b>Net</b>                                | <b>70,488,841.54</b> | <b>100.00%</b> | <b>61,834,694.77</b> | <b>100.00%</b> | <b>105,569,819.99</b> | <b>170.73%</b> |

10604 BUILDINGS AND OTHER STRUCTURES

|             |  |                     |                |                     |             |                   |           |
|-------------|--|---------------------|----------------|---------------------|-------------|-------------------|-----------|
| 1-06-04-010 | Buildings  | 3,739,662.93        | 77.69%         | 3,665,724.93        | 82.41%      | 73,938.00         | 2%        |
| 1-06-04-011 | Accumulated Depreciation - Buildings               | (735,368.56)        | -15.28%        | (642,796.31)        | -14.45%     | (92,572.25)       | 14%       |
| 1-06-04-070 | Water Plant, Structure and Improvements            | 2,210,368.51        | 45.92%         | 1,743,843.01        | 39.20%      | 466,525.50        | 27%       |
| 1-06-04-071 | Accumulated Depreciation - Water, Plant, Structure | (401,202.47)        | -8.34%         | (318,549.10)        | -7.16%      | (82,653.37)       | 26%       |
|             | <b>Net</b>   | <b>4,813,460.41</b> | <b>100.00%</b> | <b>4,448,222.53</b> | <b>100%</b> | <b>365,237.88</b> | <b>8%</b> |

10605 MACHINERY AND EQUIPMENT

|             |  |                      |                |                      |                |                   |              |
|-------------|--|----------------------|----------------|----------------------|----------------|-------------------|--------------|
| 1-06-05-010 | Machinery                                  | 24,061,375.40        | 146.57%        | 22,683,341.10        | 153.55%        | 1,378,034.30      | 6.08%        |
| 1-06-05-011 | Accumulated Depreciation - Machinery       | (9,106,952.87)       | -55.48%        | (7,911,093.08)       | -53.55%        | (1,195,859.79)    | 15.12%       |
| 1-06-05-990 | Other Equipment                            | 2,561,188.06         | 15.60%         |                      |                |                   |              |
| 1-06-05-991 | Accumulated Depreciation - Other Equipment | (1,099,556.06)       | -6.70%         |                      |                |                   |              |
|             | <b>Net</b>                                 | <b>16,416,054.53</b> | <b>100.00%</b> | <b>14,772,248.02</b> | <b>100.00%</b> | <b>182,174.51</b> | <b>1.23%</b> |

|             |  |                |          |                |          |              |         |
|-------------|--|----------------|----------|----------------|----------|--------------|---------|
| 1-06-05-020 | Office Equipment                               | 766,897.04     | 72.37%   | 3,682,899.23   | 296.30%  | 189,500.00   | 5.15%   |
| 1-06-05-021 | Accumulated Depreciation - Office Equipment    | (650,033.52)   | -61.34%  | (2,439,947.32) | -196.30% | 1,789,913.80 | -73.36% |
| 1-06-05-030 | Information and Communication Technology Equip | 2,550,090.75   | 240.64%  |                |          |              |         |
| 1-06-05-031 | Accumulated Depreciation Information and Commu | (1,686,587.99) | -159.16% |                |          |              |         |
| 1-06-05-130 | Sports Equipment                               | 11,800.00      | 1.11%    |                |          |              |         |
| 1-06-05-131 | Accumulated Depreciation - Sports Equipment    | (7,965.00)     | -0.75%   |                |          |              |         |



## 20401 TRUST LIABILITIES

2-04-01-050 Customers Deposit Payable

Total Trust Liabilities

Total Current Liabilities

## DEFERRED CREDITS

## 20501 DEFERRED CREDITS

2-05-01-990 Other Deferred Credits

Total Deferred Credits

## OTHER PAYABLES

## 29999 OTHER PAYABLES

2-99-99-040 Undistributed Collections (RBSI)

Total, Other Payables

**TOTAL LIABILITIES****EQUITY**30101 **GOVERNMENT EQUITY**30701 **RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL ASSETS, LIABILITIES & EQUITY**

|                       |                |                       |                |                      |                    |
|-----------------------|----------------|-----------------------|----------------|----------------------|--------------------|
| 964,884.68            | 100.00%        | 959,884.68            | 100.00%        | 5,000.00             | 0.52%              |
| <b>964,884.68</b>     | <b>100.00%</b> | <b>959,884.68</b>     | <b>100.00%</b> | <b>5,000.00</b>      | <b>0.52%</b>       |
| <b>1,327,699.97</b>   |                | <b>1,553,801.92</b>   |                | <b>(226,101.95)</b>  | <b>-14.55%</b>     |
| <b>2,872,180.00</b>   | <b>100.00%</b> | <b>200.00</b>         | <b>100.00%</b> | <b>2,871,980.00</b>  | <b>1435990.00%</b> |
| <b>2,872,180.00</b>   | <b>100.00%</b> | <b>200.00</b>         | <b>100.00%</b> | <b>2,871,980.00</b>  | <b>1435990.00%</b> |
| -                     | 0%             | -                     | 0.00%          | -                    | 0.00%              |
| -                     | 0%             | -                     | 0.00%          | -                    | 0.00%              |
| <b>4,199,879.97</b>   |                | <b>1,554,001.92</b>   |                | <b>2,645,878.05</b>  | <b>170.26%</b>     |
| 5,703,735.26          | 4.24%          | 2,636,235.26          | 2.18%          | 3,067,500.00         | 116.36%            |
| 128,682,353.63        | 95.76%         | 118,471,786.84        | 97.82%         | 10,210,566.79        | 8.62%              |
| <b>134,386,088.89</b> | <b>100.00%</b> | <b>121,108,022.10</b> | <b>100.00%</b> | <b>13,278,066.79</b> | <b>10.96%</b>      |
| <b>138,585,968.86</b> | <b>100%</b>    | <b>122,662,024.02</b> | <b>100%</b>    | <b>15,923,944.84</b> | <b>12.98%</b>      |

Prepared by:

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General Manager C



**SAGAY WATER DISTRICT**  
**BALANCE SHEET**  
As of February 2018

|                                      |  | Increase (Decrease) |            |                      |            |
|--------------------------------------|--|---------------------|------------|----------------------|------------|
|                                      |  | YEAR TO DATE        |            | Over Last Year       |            |
|                                      |  | Actual This Month   |            | This Month Last Year |            |
|                                      |  | Amount              | % to Total | Amount               | % to Total |
|                                      |  |                     |            | Amount               | % to total |
| <b>CASH AND CASH EQUIVALENTS</b>     |  |                     |            |                      |            |
| 10101 CASH ON HAND                   |  |                     |            |                      |            |
| 1-01-01-010                          | Cash-Collecting Officer                        | 324,105.51          | 0.86%      | 207,787.71           | 0.51%      |
| 1-01-01-020                          | Petty Cash                                     | 10,000.00           | 0.03%      | 10,000.00            | 0.03%      |
| 10102 CASH IN BANK - LOCAL CURRENCY  |  |                     |            |                      |            |
| 1-01-02-020                          | Cash in Bank - Local Currency, Current Account | 21,356,344.54       | 56.48%     | 22,115,076.06        | 67.99%     |
| 1-01-02-030                          | Cash in Bank-Local Currency Savings Acct.      | 16,124,415.45       | 42.64%     | 9,551,691.93         | 31.46%     |
| Total Cash and Cash Equivalents      |  | 37,814,865.50       | 100%       | 31,884,555.70        | 100%       |
| <b>RECEIVABLES</b>                   |  |                     |            |                      |            |
| 10301 LOANS AND RECEIVABLE ACCOUNTS  |  |                     |            |                      |            |
| 1-03-01-010                          | Accounts Receivable                            | 3,704,061.63        | 109.13%    | 3,369,435.07         | 106%       |
| 1-03-01-011                          | Allowance for Impairment - Accounts Receivable | (834,683.89)        | -24.59%    | (751,010.93)         | -24%       |
| 10305 OTHER RECEIVABLES              |  |                     |            |                      |            |
| 1-03-05-990                          | Other Receivables                              | 524,852.75          | 15.46%     | 557,962.03           | 18%        |
| Total Receivables                    |  | 3,394,230.49        | 100% #     | 3,176,386.17         | 100%       |
| <b>INVENTORIES</b>                   |  |                     |            |                      |            |
| 10404 INVENTORY HELD FOR CONSUMPTION |  |                     |            |                      |            |
| 1-04-04-010                          | Office Supplies Inventory                      | 91,642.59           | 2.53%      | 122,426.49           | 4%         |
| 1-04-04-120                          | Chemicals & Filtering Supply Inv.              | 265,510.00          | 7.33%      | 334,480.00           | 11%        |
| 1-04-02-990                          | Other Supplies and Materials for Distribution  | 3,262,650.68        | 90.13%     | 2,493,630.98         | 85%        |
| Total Inventories                    |  | 3,619,803.27        | 100.00%    | 2,950,537.47         | 100%       |
| 10405 SEMI-EXPENDABLE                |  |                     |            |                      |            |
| 1-04-05-020                          | Semi-Expendable Office Equipment               | 9,806.82            | 22.33%     | 0                    | 0%         |
| 1-04-05-030                          | Semi-Expendable Information &                  | 13,950.00           | 31.76%     | 0                    | 0%         |
| 1-04-06-010                          | Semi-Expendable Furniture & Fixture            | 4,800.00            | 10.93%     | 0                    | 0%         |
| 1-04-05-190                          | Semi-Expendable Other Machinery &              | 15,370.00           | 34.99%     | 0                    | 0%         |
| Total Semi-Expendable                |  | 43,926.82           | 100.00%    | 0                    | 0%         |



# OTHER ASSETS

|                                       |               |         |               |         |              |         |
|---------------------------------------|---------------|---------|---------------|---------|--------------|---------|
| 19902 PREPAYMENTS                     |               |         |               |         |              |         |
| 1-99-02-050 Prepaid Insurance         | 67,190.15     | 48.34%  | 59,822.86     | 45.38%  | 7,367.29     | 102.54% |
| 19903 DEPOSITS                        |               |         |               |         | -            | 0.00%   |
| 1-99-03-020 Guaranty Deposits         | 71,548.14     | 51.47%  | 71,548.14     | 54.28%  | -            | 0.00%   |
| 19999 OTHER ASSETS                    |               |         |               |         | -            | 0.00%   |
| 1-99-99-990 Other Assets              | 262.95        | 0.19%   | 445.59        | 0.34%   | (182.64)     | -2.54%  |
| 1-99-02-080 Withholding Tax at Source | 139,001.24    | 100.00% | 131,816.59    | 100.00% | 7,184.65     | 5.45%   |
| Total Other Assets                    | 45,011,827.32 |         | 38,143,295.93 |         | 6,868,531.39 | 18.01%  |
| <b>TOTAL ASSETS</b>                   |               |         |               |         |              |         |

# PROPERTY, PLANT AND EQUIPMENT

|  |                      |                |                      |                |                     |               |
|--|----------------------|----------------|----------------------|----------------|---------------------|---------------|
| 10603 INFRASTRUCTURE ASSET                                     |                      |                |                      |                |                     |               |
| 1-06-03-110 Plant-Utility Plant in Service (UPIS)              | 109,797,090.69       | 155.78%        | 97,051,797.12        | 157.33%        | 12,745,293.57       | 144.90%       |
| 1-06-03-110-04 Wells   |                      | 47.73%         |                      | 0.00%          | 33,646,188.35       | 0.00%         |
| 1-06-03-110-05 Supply Mains                                    |                      | 0.02%          |                      | 0.00%          | 16,798.49           | 0.00%         |
| 1-06-03-110-06 Other Source of Supply Plant                    |                      | 4.89%          |                      | 0.00%          | 3,444,332.29        | 0.00%         |
| 1-06-03-110-08 Reservoir & Tanks                               |                      | 0.32%          |                      | 0.00%          | 227,794.11          | 0.00%         |
| 1-06-03-110-09 Transmission & Distribution Mains               |                      | 74.19%         |                      | 0.00%          | 52,297,638.44       | 0.00%         |
| 1-06-03-110-12 Meters  |                      | 17.79%         |                      | 0.00%          | 12,539,994.47       | 0.00%         |
| 1-06-03-110-13 Meter Installation                              |                      | 10.24%         |                      | 0.00%          | 7,221,267.29        | 0.00%         |
| 1-06-03-110-14 Hydrants  |                      | 0.00%          |                      | 0.00%          | 875.00              | 0.00%         |
| 1-06-03-110-99 Other Transmission and Distribution Mains       |                      | 0.01%          |                      | 0.00%          | 8,367.75            | 0.00%         |
| 1-06-03-111 Accumulated Depreciation - Plant (UPIS)            | (39,315,679.65)      | -55.78%        | (35,366,550.68)      | -57.33%        | (3,949,128.97)      | -44.90%       |
| <b>Net</b>   | <b>70,481,411.04</b> | <b>100.00%</b> | <b>61,685,246.44</b> | <b>100.00%</b> | <b>8,796,164.60</b> | <b>14.26%</b> |
| 10604 BUILDINGS AND OTHER STRUCTURES                           |                      |                |                      |                |                     |               |
| 1-06-04-010 Buildings  | 3,739,662.93         | 77.95%         | 3,665,724.93         | 82.41%         | 73,938.00           | 24%           |
| 1-06-04-011 Accumulated Depreciation - Buildings               | (742,706.82)         | -15.48%        | (650,115.20)         | -14.45%        | (92,591.62)         | -30%          |
| 1-06-04-070 Water Plant, Structure and Improvements            | 2,210,368.51         | 46.07%         | 1,798,276.01         | 39.20%         | 412,092.50          | 134%          |
| 1-06-04-071 Accumulated Depreciation - Water, Plant, Structure | (409,944.56)         | -8.55%         | (324,354.65)         | -7.16%         | (85,589.91)         | -28%          |
| <b>Net</b>   | <b>4,797,380.06</b>  | <b>100.00%</b> | <b>4,489,531.09</b>  | <b>100%</b>    | <b>307,848.97</b>   | <b>7%</b>     |
| 10605 MACHINERY AND EQUIPMENT                                  |                      |                |                      |                |                     |               |
| 1-06-05-010 Machinery  | 24,117,773.40        | 147.76%        | 22,697,041.10        | 153.55%        | 1,420,732.30        | 83.69%        |
| 1-06-05-011 Accumulated Depreciation - Machinery               | (9,274,598.89)       | -56.82%        | (8,071,846.71)       | -53.55%        | (1,202,752.18)      | -70.85%       |
| 1-06-05-990 Other Equipment                                    | 2,608,788.06         | 15.98%         | -                    | 0.00%          | 2,608,788.06        | 153.67%       |
| 1-06-05-991 Accumulated Depreciation - Other Equipment         | (1,129,154.86)       | -6.92%         | -                    | 0.00%          | (1,129,154.86)      | -66.51%       |
| <b>Net</b>   | <b>16,322,807.71</b> | <b>100.00%</b> | <b>14,625,194.39</b> | <b>100.00%</b> | <b>1,697,613.32</b> | <b>11.61%</b> |



|                                |  |                |          |                |          |                |           |
|--------------------------------|--|----------------|----------|----------------|----------|----------------|-----------|
| 1-06-05-020                    | Office Equipment   | 766,897.04     | 69.89%   | 3,695,379.23   | 296.30%  | (2,928,482.19) | 2278.00%  |
| 1-06-05-021                    | Accumulated Depreciation - Office Equipment              | (654,629.74)   | -59.66%  | (2,469,602.48) | -196.30% | 1,814,972.74   | -1411.82% |
| 1-06-05-030                    | Information and Communication Technology Equip           | 2,619,790.75   | 238.77%  | -              | 0.00%    | 2,619,790.75   | -2037.87% |
| 1-06-05-031                    | Accumulated Depreciation Information and Commu           | (1,709,142.77) | -155.77% | -              | 0.00%    | (1,709,142.77) | 1329.50%  |
| 1-06-05-130                    | Sports Equipment   | 11,800.00      | 1.08%    | -              | 0.00%    | 11,800.00      | -9.18%    |
| 1-06-05-131                    | Accumulated Depreciation - Sports Equipment              | (8,407.50)     | -0.77%   | -              | 0.00%    | (8,407.50)     | 6.54%     |
| 1-06-07-010                    | Furniture & Fixtures                                     | 543,611.44     | 49.54%   | -              | 0.00%    | 543,611.44     | -422.86%  |
| 1-06-07-011                    | Accumulated Depreciation - Furnitures & Fixtures         | (472,697.71)   | -43.08%  | -              | 0.00%    | (472,697.71)   | 3.68      |
|                                | Net  | 1,097,221.51   | 100.00%  | 1,225,776.75   | 100.00%  | (128,555.24)   | -10.49%   |
| 10606 TRANSPORTATION EQUIPMENT |  |                |          |                |          |                |           |
| 1-06-06-010                    | Motor Vehicles   | 3,450,386.53   | 220.14%  | 3,194,111.53   | 204.18%  | 256,275.00     | 1839.27%  |
| 1-06-06-011                    | Accumulated Depreciation - Motor Vehicles                | (1,883,011.94) | -120.14% | (1,640,670.43) | -104.18% | (242,341.51)   | -1739.27% |
|                                | Net  | 1,567,374.59   | 100.00%  | 1,553,441.10   | 100.00%  | 13,933.49      | 0.90%     |
| 10699 CONSTRUCTION IN PROGRESS |  |                |          |                |          |                |           |
| 1-06-99-030                    | Construction in Progress - Buildings & Other Struc       | 12,750.00      | 2.20%    | 244,517.50     | 7.67%    | (231,767.50)   | 10.14%    |
| 1-06-99-020                    | Construction in Progress - Plant                         | 565,780.00     | 97.80%   | 2,619,840.00   | 92.33%   | (2,054,060.00) | 89.86%    |
|                                |  | 578,530.00     | 100.00%  | 2,864,357.50   | 100.00%  | (2,285,827.50) | -79.80%   |
|                                | Total Property, Plant ad Equipment                       | 94,844,724.91  |          | 86,443,547.27  |          | 8,401,177.64   | 10%       |
| INTANGIBLE ASSETS              |  |                |          |                |          |                |           |
| 10801 INTANGIBLE ASSETS        |  |                |          |                |          |                |           |
| 1-08-99-020                    | Development in Progress- Computer Software Reforestation | 741,960.00     | 100.00%  | 921,287.85     | 100%     | (179,327.85)   | 100.00%   |
| 1-08-01-981                    | Accumulated Amortization - Other Intangible Assets       |                |          |                | 0%       | -              | 0.00%     |
|                                | Net  | 741,960.00     | 100.00%  | -              |          | 0              |           |
|                                |  |                |          | 921,287.85     | 100%     | (179,327.85)   | -19.46%   |
|                                | Total Non Current Assets                                 | 95,586,684.91  |          | 87,364,835.12  |          | 8,221,849.79   | 9.41%     |
| OTHER ASSETS                   |  |                |          |                |          |                |           |
| 1-99-01-040                    | Advances to Officers & Employee                          | 6,500.00       |          | 11,000.00      |          | (4,500.00)     | -40.91%   |
|                                | TOTAL ASSETS   | 140,605,012.23 |          | 125,519,131.05 |          | 15,085,881.18  | 12.02%    |



# FINANCIAL LIABILITIES

## 20101 PAYABLES

|               |                                     |
|---------------|-------------------------------------|
| 2-01-01-010   | Accounts Payable                    |
| 2-01-01-020   | Due to Officers and Employees       |
| 2-01-02-040   | Loans Payable-Domestic (LBP & RBSI) |
| Total Payable |                                     |

|            |         |              |         |              |         |
|------------|---------|--------------|---------|--------------|---------|
| 957,081.22 | 100.00% | 1,626,518.25 | 100.00% | (669,437.03) | 100%    |
| -          | 0.00%   | -            | -       | -            | 0%      |
| -          | 0.00%   | -            | 0.00%   | -            | -       |
| 957,081.22 | 100.00% | 1,626,518.25 | 100.00% | (669,437.03) | -41.16% |

# INTER-AGENCY PAYABLES

## 20201 INTER-AGENCY PAYABLES

|                            |                   |
|----------------------------|-------------------|
| 2-02-01-010                | Due to BIR        |
| 2-02-01-020                | Due to GSIS       |
| 2-02-01-030                | Due to PAG-IBIG   |
| 2-02-01-040                | Due to PhilHealth |
| Total Inter-Agency Payable |                   |

|            |         |            |         |             |         |
|------------|---------|------------|---------|-------------|---------|
| 168,584.93 | 99.18%  | 250,459.60 | 97.71%  | (81,874.67) | 97.12%  |
| 250.00     | 0.00%   | 4,193.17   | 1.64%   | (3,943.17)  | 4.68%   |
| -          | 0.00%   | 1,283.82   | 0.50%   | (1,283.82)  | 1.52%   |
| 3,200.00   | 0.82%   | 400.00     | 0.16%   | 2,800.00    | -3.32%  |
| 172,034.93 | 100.00% | 256,336.59 | 100.00% | (84,301.66) | -32.89% |

# TRUST LIABILITIES

## 20401 TRUST LIABILITIES

|                         |                           |
|-------------------------|---------------------------|
| 2-04-01-050             | Customers Deposit Payable |
| Total Trust Liabilities |                           |

|              |         |              |         |                |          |
|--------------|---------|--------------|---------|----------------|----------|
| 974,884.68   | 100.00% | 964,884.68   | 100.00% | 10,000.00      | 1.04%    |
| 974,884.68   | 100.00% | 964,884.68   | 100.00% | (1,939,769.36) | -201.04% |
| 2,104,000.83 | -       | 2,847,739.52 | -       | (4,951,740.35) | -173.88% |

Total Current Liabilities

# DEFERRED CREDITS

## 20501 DEFERRED CREDITS

|                        |                        |
|------------------------|------------------------|
| 2-05-01-990            | Other Deferred Credits |
| Total Deferred Credits |                        |

|              |         |        |         |              |             |
|--------------|---------|--------|---------|--------------|-------------|
| 2,872,180.00 | 100.00% | 200.00 | 100.00% | 2,871,980.00 | 100.00%     |
| 2,872,180.00 | 100.00% | 200.00 | 100.00% | 2,871,980.00 | 1435990.00% |

# OTHER PAYABLES

## 29999 OTHER PAYABLES

|                       |                                  |
|-----------------------|----------------------------------|
| 2-99-99-040           | Undistributed Collections (RBSI) |
| Total, Other Payables |                                  |
| TOTAL LIABILITIES     |                                  |

|              |    |              |       |              |        |
|--------------|----|--------------|-------|--------------|--------|
| -            | 0% | -            | 0.00% | -            | 0.00%  |
| -            | 0% | -            | 0.00% | -            | 0.00%  |
| 4,976,180.83 | -  | 2,847,939.52 | -     | 2,128,241.31 | 74.73% |

# EQUITY

## 30101 GOVERNMENT EQUITY

## 30701 RETAINED EARNINGS / (DEFICIT)

## TOTAL EQUITY

|                |         |                |         |               |        |
|----------------|---------|----------------|---------|---------------|--------|
| 5,703,735.26   | 4.21%   | 2,636,235.26   | 2.18%   | 3,067,500.00  | 23.67% |
| 129,925,096.14 | 95.79%  | 120,034,956.27 | 97.82%  | 9,890,139.87  | 76.33% |
| 135,628,831.40 | 100.00% | 122,671,191.53 | 100.00% | 12,957,639.87 | 10.56% |

# TOTAL ASSETS, LIABILITIES & EQUITY

|                |      |                |      |               |        |
|----------------|------|----------------|------|---------------|--------|
| 140,605,012.23 | 100% | 125,519,131.05 | 100% | 15,085,881.18 | 12.02% |
|----------------|------|----------------|------|---------------|--------|

Prepared by:

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Reviewed by:

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Data Controller/OIC-Admin

Noted by:

MANFRED M. FUENTESFINA  
General Manager C





**SAGAY WATER DISTRICT**  
SAGAY CITY, NEGROS OCCIDENTAL

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE MONTH ENDED MARCH 2018**

**CASH AND CASH EQUIVALENTS**

**10101 CASH ON HAND**

1-01-01-010 Cash-Collecting Officer

1-01-01-020 Petty Cash

**10102 CASH IN BANK - LOCAL CURRENCY**

1-01-02-020 Cash in Bank - Local Currency, Current Account

1-01-02-030 Cash in Bank-Local Currency Savings Acct.

**Total Cash and Cash Equivalents**

**RECEIVABLES**

**10301 LOANS AND RECEIVABLE ACCOUNTS**

1-03-01-010 Accounts Receivable

1-03-01-011 Allowance for Impairment - Accounts Receivable

**10305 OTHER RECEIVABLES**

1-03-05-990 Other Receivables

**Total Receivables**

**INVENTORIES**

**10404 INVENTORY HELD FOR CONSUMPTION**

1-04-04-010 Office Supplies Inventory

1-04-04-120 Chemicals & Filtering Supply Inv.

1-04-02-990 Other Supplies and Materials for Distribution

**Total Inventories**

**10405 SEMI-EXPENDABLE**

1-04-05-020 Semi-Expendable Office Equipment

1-04-05-030 Semi-Expendable Information & Communication Tech.

1-04-06-010 Semi-Expendable Furniture & Fixture

1-04-05-190 Semi-Expendable Other Machinery & Equipment

**Total Semi-Expendable**

**TOTAL CURRENT ASSET**

| YEAR TO DATE  |            |               |            |                                    |            |
|---------------|------------|---------------|------------|------------------------------------|------------|
| This Month    |            | Last Year     |            | Increase (Decrease) Over Last Year |            |
| Amount        | % to Total | Amount        | % to Total | Variance Amount                    | % to Total |
| 124,558.85    | 0.33%      | 109,770.83    | 0.36%      | 14,788.02                          | 13.47%     |
| 10,000.00     | 0.03%      | 10,000.00     | 0.03%      | 0.00                               | 0.00%      |
| 21,693,530.00 | 57.14%     | 21,168,555.46 | 68.63%     | 524,974.54                         | 2.48%      |
| 16,135,481.59 | 42.50%     | 9,557,969.28  | 30.99%     | 6,577,512.31                       | 68.82%     |
| 37,963,570.44 | 100.00%    | 30,846,295.57 | 100.00%    | 7,117,274.87                       | 23.07%     |
|               |            |               |            |                                    |            |
| 3,955,549.90  | 109.36%    | 3,152,694.80  | 107.25%    | 802,855.10                         | 25.47%     |
| (834,683.89)  | -23.08%    | (751,010.93)  | -25.55%    | (83,672.96)                        | 11.14%     |
| 496,007.07    | 13.71%     | 537,984.50    | 18.30%     | (41,977.43)                        | -7.80%     |
| 3,616,873.08  | 100.00%    | 2,939,668.37  | 100.00%    | 677,204.71                         | 23.04%     |
|               |            |               |            |                                    |            |
| 182,514.99    | 4.45%      | 129,650.69    | 4.44%      | 52,864.30                          | 40.77%     |
| 238,010.00    | 5.80%      | 293,280.00    | 10.04%     | (55,270.00)                        | -18.85%    |
| 3,681,399.18  | 89.75%     | 2,496,897.03  | 85.52%     | 1,184,502.15                       | 47.44%     |
| 4,101,924.17  | 100.00%    | 2,919,827.72  | 100.00%    | 1,182,096.45                       | 40.49%     |
|               |            |               |            |                                    |            |
| 17,120.82     | 33.41%     | 0.00          | 0.00%      | 17,120.82                          | 0.00%      |
| 13,950.00     | 27.22%     | 0.00          | 0.00%      | 13,950.00                          | 0.00%      |
| 4,800.00      | 9.37%      | 0.00          | 0.00%      | 4,800.00                           | 0.00%      |
| 15,370.00     | 30.00%     | 0.00          | 0.00%      | 15,370.00                          | 0.00%      |
| 51,240.82     | 100.00%    | 0.00          | 0.00%      | 51,240.82                          | 0.00%      |
| 45,733,608.51 |            | 36,705,791.66 |            | 9,027,816.85                       |            |



# PROPERTY, PLANT AND EQUIPMENT

## 10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)

1-06-03-111 Accumulated Depreciation - Plant (UPIS)

**Net**

## 10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings

1-06-04-011 Accumulated Depreciation - Buildings

1-06-04-070 Water Plant, Structure and Improvements

1-06-04-071 Accumulated Depreciation - Water, Plant, Structure & Improvements

**Net**

## 10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery

1-06-05-011 Accumulated Depreciation - Machinery

1-06-05-990 Other Equipment

1-06-05-991 Accumulated Depreciation - Other Equipment

1-06-05-020 Office Equipment

1-06-05-021 Accumulated Depreciation - Office Equipment

1-06-05-030 Information and Communication Technology Equipment

Accumulated Depreciation Information &

1-06-05-031 Communication

Technology Equipment

1-06-05-130 Sports Equipment

1-06-05-131 Accumulated Depreciation - Sports Equipment

1-06-07-010 Furniture & Fixtures

1-06-07-011 Accumulated Depreciation - Furnitures & Fixtures

**Net**

## 10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles

1-06-06-011 Accumulated Depreciation - Motor Vehicles

**Net**

| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |               |
|----------------------|----------------|----------------------|----------------|------------------------------------|---------------|
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total    |
| 111,220,770.09       | 155.55%        | 97,080,426.92        | 158.04%        | 14,140,343.17                      | 14.57%        |
| (39,720,400.01)      | -55.55%        | (35,651,582.13)      | -58.04%        | (4,068,817.88)                     | 11.41%        |
| <b>71,500,370.08</b> | <b>100.00%</b> | <b>61,428,844.79</b> | <b>100.00%</b> | <b>10,071,525.29</b>               | <b>16.40%</b> |
|                      |                |                      |                |                                    |               |
| 3,739,662.93         | 77.53%         | 3,714,472.43         | 82.09%         | 25,190.50                          | 0.68%         |
| (750,513.27)         | -15.56%        | (657,430.09)         | -14.53%        | (93,083.18)                        | 14.16%        |
| 2,252,512.01         | 46.70%         | 1,798,276.01         | 39.74%         | 454,236.00                         | 25.26%        |
| (418,218.82)         | -8.67%         | (330,568.44)         | -7.31%         | (87,650.38)                        | 26.52%        |
| <b>4,823,442.85</b>  | <b>100.00%</b> | <b>4,524,749.91</b>  | <b>100.00%</b> | <b>298,692.94</b>                  | <b>6.60%</b>  |
|                      |                |                      |                |                                    |               |
| 25,107,773.40        | 138.11%        | 23,764,066.10        | 142.02%        | 1,343,707.30                       | 5.65%         |
| (9,443,090.88)       | -51.94%        | (8,238,358.09)       | -49.24%        | (1,204,732.79)                     | 14.62%        |
| 2,608,788.06         | 14.35%         | 0.00                 | 0.00%          | 2,608,788.06                       | 0.00%         |
| (1,159,362.96)       | -6.38%         | 0.00                 | 0.00%          | (1,159,362.96)                     | 0.00%         |
| 766,897.04           | 4.22%          | 3,706,329.23         | 22.15%         | (2,939,432.19)                     | -79.31%       |
| (659,049.58)         | -3.63%         | (2,499,656.04)       | -14.94%        | 1,840,606.46                       | -73.63%       |
| 2,619,790.75         | 14.41%         | 0.00                 | 0.00%          | 2,619,790.75                       | 0.00%         |
| (1,731,888.05)       | -9.53%         | 0.00                 | 0.00%          | (1,731,888.05)                     | 0.00%         |
| 11,800.00            | 0.06%          | 0.00                 | 0.00%          | 11,800.00                          | 0.00%         |
| (8,850.00)           | -0.05%         | 0.00                 | 0.00%          | (8,850.00)                         | 0.00%         |
| 543,611.44           | 2.99%          | 0.00                 | 0.00%          | 543,611.44                         | 0.00%         |
| (476,706.14)         | -2.62%         | 0.00                 | 0.00%          | (476,706.14)                       | 0.00%         |
| <b>18,179,713.08</b> | <b>100.00%</b> | <b>16,732,381.20</b> | <b>100.00%</b> | <b>1,447,331.88</b>                | <b>8.65%</b>  |
|                      |                |                      |                |                                    |               |
| 3,450,386.53         | 224.07%        | 3,194,111.53         | 208.07%        | 256,275.00                         | 8.02%         |
| (1,910,529.98)       | -124.07%       | (1,659,017.51)       | -108.07%       | (251,512.47)                       | 15.16%        |
| <b>1,539,856.55</b>  | <b>100.00%</b> | <b>1,535,094.02</b>  | <b>100.00%</b> | <b>4,762.53</b>                    | <b>0.31%</b>  |



# 10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings & Other Structures  
1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

## INTANGIBLE ASSETS

### 10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software  
1-08-01-021 Accumulated Amortization - Computer Software  
1-08-99-020 Development in Progress- Computer Software

Net

## OTHER ASSETS

### 19901 ADVANCES

1-99-01-040 Advances to Officers & Employee

### 19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

### 19903 DEPOSITS

1-99-03-020 Guaranty Deposits

### 19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

## FINANCIAL LIABILITIES

### 20101 PAYABLES

2-01-01-010 Accounts Payable  
2-01-02-040 Loans Payable-Domestic (LBP & RBSI)

Total Payable

## INTER-AGENCY PAYABLES

### 20201 INTER\_AGENCY PAYABLES

2-02-01-010 Due to BIR  
2-02-01-020 Due to GSIS  
2-02-01-030 Due to PAG-IBIG  
2-02-01-040 Due to PhilHealth  
2-02-01-110 Due to SSS

Total Inter-Agency Payable

| Actual This Month     |                | This Month (3-1-23)   |                | Increase (Decrease) Over Last Yr |                 |
|-----------------------|----------------|-----------------------|----------------|----------------------------------|-----------------|
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                  | % to Total      |
| 510,632.50            | 100.00%        | 395,142.50            | 12.35%         | 115,490.00                       | 29.23%          |
| 0.00                  | 0.00%          | 2,803,590.00          | 87.65%         | (2,803,590.00)                   | -100.00%        |
| <b>510,632.50</b>     | <b>100.00%</b> | <b>3,198,732.50</b>   | <b>100.00%</b> | <b>(2,688,100.00)</b>            | <b>-84.04%</b>  |
| <b>96,554,015.06</b>  |                | <b>87,419,802.42</b>  |                | <b>9,134,212.64</b>              | <b>10.45%</b>   |
|                       |                |                       |                |                                  |                 |
| 387,900.00            | 52.74%         | 0.00                  | 0.00%          | 387,900.00                       | 0.00%           |
| (6,465.00)            | -0.88%         | 0.00                  | 0.00%          | (6,465.00)                       | 0.00%           |
| 354,060.00            | 48.14%         | 921,287.85            | 100.00%        | (567,227.85)                     | -61.57%         |
| <b>735,495.00</b>     | <b>100.00%</b> | <b>921,287.85</b>     | <b>100.00%</b> | <b>(185,792.85)</b>              | <b>-20.17%</b>  |
|                       |                |                       |                |                                  |                 |
| 0.00                  | 0.00%          | 48,000.00             | 27.40%         | (48,000.00)                      | -100.00%        |
| 60,647.59             | 45.69%         | 55,286.11             | 31.56%         | 5,361.48                         | 9.70%           |
| 71,548.14             | 53.90%         | 71,548.14             | 40.84%         | 0.00                             | 0.00%           |
| 535.25                | 0.40%          | 355.04                | 0.20%          | 180.21                           | 50.76%          |
| <b>132,730.98</b>     | <b>100.00%</b> | <b>175,189.29</b>     | <b>100.00%</b> | <b>(42,458.31)</b>               | <b>-24.24%</b>  |
| <b>97,422,241.04</b>  |                | <b>88,516,279.56</b>  |                | <b>8,905,961.48</b>              |                 |
| <b>143,155,849.55</b> |                | <b>125,222,071.22</b> |                | <b>17,933,778.33</b>             | <b>14.32%</b>   |
|                       |                |                       |                |                                  |                 |
| 2,776,101.80          | 100.00%        | 233,693.25            | 100.00%        | 2,542,408.55                     | 1087.93%        |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                             | 0.00%           |
| <b>2,776,101.80</b>   | <b>100.00%</b> | <b>233,693.25</b>     | <b>100.00%</b> | <b>2,542,408.55</b>              | <b>1087.93%</b> |
|                       |                |                       |                |                                  |                 |
| 204,046.58            | 99.99%         | 362,345.73            | 99.66%         | (158,299.15)                     | -43.69%         |
| 1.00                  | 0.00%          | 13.66                 |                | (13.66)                          | -100.00%        |
| 1.00                  | 0.00%          | 1,235.43              | 0.34%          | (1,234.43)                       | -99.92%         |
| 15.00                 | 0.01%          | 0.00                  | 0.00%          | 0.00                             | 0.00%           |
| <b>204,062.58</b>     | <b>100.00%</b> | <b>363,594.82</b>     | <b>100.00%</b> | <b>(159,532.24)</b>              | <b>-43.88%</b>  |



**TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable

**Total Trust Liabilities****TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

2-05-01-990 Other Deferred Credits


**Total Deferred Credits****OTHER PAYABLES****29999 OTHER PAYABLES**

2-99-99-040 Undistributed Collections (LBP &amp; RBSI)


**Total Other Payables****TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| Actual This Month     |                | This Month Last Year  |                | Increase/(Decrease) Over Last Year |                    |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|--------------------|
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total         |
| 969,884.68            | 100.00%        | 964,884.68            | 100.00%        | 5,000.00                           | 0.52%              |
| <b>969,884.68</b>     | <b>100.00%</b> | <b>964,884.68</b>     | <b>100.00%</b> | <b>5,000.00</b>                    | <b>0.52%</b>       |
| <b>3,950,049.06</b>   |                | <b>1,562,172.75</b>   |                | <b>2,387,876.31</b>                | <b>152.86%</b>     |
|                       |                |                       |                |                                    |                    |
| <b>2,872,180.00</b>   | <b>100.00%</b> | <b>200.00</b>         | <b>100.00%</b> | <b>2,871,980.00</b>                | <b>1435990.00%</b> |
| <b>2,872,180.00</b>   | <b>100.00%</b> | <b>200.00</b>         | <b>100.00%</b> | <b>2,871,980.00</b>                | <b>1435990.00%</b> |
|                       |                |                       |                |                                    |                    |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%              |
| <b>0.00</b>           | <b>0.00%</b>   | <b>0.00</b>           | <b>0.00%</b>   | <b>0.00</b>                        | <b>0.00%</b>       |
| <b>2,872,180.00</b>   |                | <b>200.00</b>         |                | <b>2,871,980.00</b>                |                    |
| <b>6,822,229.06</b>   |                | <b>1,562,372.75</b>   |                | <b>5,259,856.31</b>                |                    |
|                       |                |                       |                |                                    |                    |
| 5,703,735.26          | 4.18%          | 1,226,615.64          | 0.99%          | 4,477,119.62                       | 365.00%            |
| 130,629,885.23        | 95.82%         | 122,433,082.83        | 99.01%         | 8,196,802.40                       | 6.69%              |
| <b>136,333,620.49</b> | <b>100.00%</b> | <b>123,659,698.47</b> | <b>100.00%</b> | <b>12,673,922.02</b>               | <b>10.25%</b>      |
| <b>143,155,849.55</b> |                | <b>125,222,071.22</b> |                | <b>17,933,778.33</b>               | <b>14.32%</b>      |


Prepared by:

  
**JONALYN O. DE LOS SANTOS**  
 Corp. Budget Analyst-A

Reviewed by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Data Controller/OIC-Admin

Noted by:

  
**MANFRED M. FUENTESFINA**  
 General Manager C





SAGAY WATER DISTRICT  
SAGAY CITY, NEGROS OCCIDENTAL

STATEMENT OF FINANCIAL POSITION  
FOR THE MONTH ENDED APRIL 2018

|                   |            | YEAR TO DATE         |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 300,479.39        | 0.80%      | 171,473.62           | 0.54%      | 129,005.77                         | 75.23%     |
| 10,000.00         | 0.03%      | 10,000.00            | 0.03%      | 0.00                               | 0.00%      |
| 21,185,043.10     | 56.28%     | 21,781,053.88        | 69.09%     | (596,010.78)                       | -2.74%     |
| 16,146,180.48     | 42.89%     | 9,563,257.09         | 30.33%     | 6,582,923.39                       | 68.84%     |
| 37,641,702.97     | 100.00%    | 31,525,784.59        | 100.00%    | 6,115,918.38                       | 19.40%     |
|                   |            |                      |            |                                    |            |
| 3,952,472.55      | 108.51%    | 3,170,831.30         | 106.91%    | 781,641.25                         | 24.65%     |
| (834,683.89)      | -22.91%    | (751,010.93)         | -25.32%    | (83,672.96)                        | 11.14%     |
| 524,832.07        | 14.41%     | 546,081.03           | 18.41%     | (21,248.96)                        | -3.89%     |
| 3,642,620.73      | 100.00%    | 2,965,901.40         | 100.00%    | 676,719.33                         | 22.82%     |
|                   |            |                      |            |                                    |            |
| 200,282.99        | 5.33%      | 126,676.59           | 3.92%      | 73,606.40                          | 58.11%     |
| 205,010.00        | 5.46%      | 267,530.00           | 8.28%      | (62,520.00)                        | -23.37%    |
| 3,351,150.81      | 89.21%     | 2,838,667.66         | 87.81%     | 512,483.15                         | 18.05%     |
| 3,756,443.80      | 100.00%    | 3,232,874.25         | 100.00%    | 523,569.55                         | 16.20%     |
|                   |            |                      |            |                                    |            |
| 17,120.82         | 26.03%     | 0.00                 | 0.00%      | 17,120.82                          | 0.00%      |
| 21,750.00         | 33.07%     | 0.00                 | 0.00%      | 21,750.00                          | 0.00%      |
| 4,800.00          | 7.30%      | 0.00                 | 0.00%      | 4,800.00                           | 0.00%      |
| 6,738.00          | 10.24%     | 0.00                 | 0.00%      | 6,738.00                           | 0.00%      |
| 15,370.00         | 23.37%     | 0.00                 | 0.00%      | 15,370.00                          | 0.00%      |
| 65,778.82         | 100.00%    | 0.00                 | 0.00%      | 65,778.82                          | 0.00%      |
| 45,106,546.32     |            | 37,724,560.24        |            | 7,381,986.08                       | 19.57%     |



PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
Net

10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings  
1-06-04-011 Accumulated Depreciation - Buildings  
1-06-04-070 Water Plant, Structure and Improvements  
1-06-04-071 Accumulated Depreciation - Water, Plant, Structure & Improvements  
Net

10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery  
1-06-05-011 Accumulated Depreciation - Machinery  
1-06-05-990 Other Equipment  
1-06-05-991 Accumulated Depreciation - Other Equipment  
1-06-05-020 Office Equipment  
1-06-05-021 Accumulated Depreciation - Office Equipment  
1-06-05-030 Information and Communication Technology Equipment  
1-06-05-031 Accumulated Depreciation Information & Communication Technology Equipment  
1-06-05-130 Sports Equipment  
1-06-05-131 Accumulated Depreciation - Sports Equipment  
1-06-07-010 Furniture & Fixtures  
1-06-07-011 Accumulated Depreciation - Furnitures & Fixtures  
Net

10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles  
1-06-06-011 Accumulated Depreciation - Motor Vehicles  
Net

| YEAR TO DATE         |                |                      |                |                                    |               |
|----------------------|----------------|----------------------|----------------|------------------------------------|---------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |               |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total    |
| 111,715,635.26       | 156.06%        | 97,321,760.82        | 158.54%        | 14,393,874.44                      | 14.79%        |
| (40,129,510.85)      | -56.06%        | (35,935,851.97)      | -58.54%        | (4,193,658.88)                     | 11.67%        |
| <b>71,586,124.41</b> | <b>100.00%</b> | <b>61,385,908.85</b> | <b>100.00%</b> | <b>10,200,215.56</b>               | <b>16.62%</b> |
|                      |                |                      |                |                                    |               |
| 3,739,662.93         | 77.80%         | 3,739,662.93         | 82.44%         | 0.00                               | 0.00%         |
| (766,910.05)         | -15.95%        | (665,110.59)         | -14.66%        | (101,799.46)                       | 15.31%        |
| 2,252,512.01         | 46.86%         | 1,798,276.01         | 39.64%         | 454,236.00                         | 25.26%        |
| (418,218.82)         | -8.70%         | (336,782.23)         | -7.42%         | (81,436.59)                        | 24.18%        |
| <b>4,807,046.07</b>  | <b>100.00%</b> | <b>4,536,046.12</b>  | <b>100.00%</b> | <b>270,999.95</b>                  | <b>5.97%</b>  |
|                      |                |                      |                |                                    |               |
| 25,156,207.05        | 139.45%        | 24,021,566.10        | 143.23%        | 1,134,640.95                       | 4.72%         |
| (9,616,532.87)       | -53.31%        | (8,426,634.04)       | -50.24%        | (1,189,898.83)                     | 14.12%        |
| 2,608,788.06         | 14.46%         |                      | 0.00%          | 2,608,788.06                       | 0.00%         |
| (1,189,566.90)       | -6.59%         |                      | 0.00%          | (1,189,566.90)                     | 0.00%         |
| 766,897.04           | 4.25%          | 3,706,329.23         | 22.10%         | (2,939,432.19)                     | -79.31%       |
| (663,454.12)         | -3.68%         | (2,529,983.36)       | -15.09%        | 1,866,529.24                       | -73.78%       |
| 2,660,990.75         | 14.75%         |                      | 0.00%          | 2,660,990.75                       | 0.00%         |
| (1,749,857.79)       | -9.70%         |                      | 0.00%          | (1,749,857.79)                     | 0.00%         |
| 11,800.00            | 0.07%          |                      | 0.00%          | 11,800.00                          | 0.00%         |
| (9,292.50)           | -0.05%         |                      | 0.00%          | (9,292.50)                         | 0.00%         |
| 543,611.44           | 3.01%          |                      | 0.00%          | 543,611.44                         | 0.00%         |
| (480,398.07)         | -2.66%         |                      | 0.00%          | (480,398.07)                       | 0.00%         |
| <b>18,039,192.09</b> | <b>100.00%</b> | <b>16,771,277.93</b> | <b>100.00%</b> | <b>1,267,914.16</b>                | <b>7.56%</b>  |
|                      |                |                      |                |                                    |               |
| 3,450,386.53         | 227.51%        | 3,194,111.53         | 210.59%        | 256,275.00                         | 8.02%         |
| (1,933,774.49)       | -127.51%       | (1,677,364.59)       | -110.59%       | (256,409.90)                       | 15.29%        |
| <b>1,516,612.04</b>  | <b>100.00%</b> | <b>1,516,746.94</b>  | <b>100.00%</b> | <b>(134.90)</b>                    | <b>-0.01%</b> |



10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings & Other Structures

1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

INTANGIBLE ASSETS

10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software

1-08-01-021 Accumulated Amortization - Computer Software

1-08-99-020 Development in Progress- Computer Software

Net

OTHER ASSETS

19901 ADVANCES

1-99-01-040 Advances to Officers & Employee

19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

19903 DEPOSITS

1-99-03-020 Guaranty Deposits

19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

|                   |            | YEAR TO DATE         |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 586,682.50        | 100.00%    | 395,142.50           | 10.22%     | 191,540.00                         | 48.47%     |
| 0.00              | 0.00%      | 3,471,635.00         | 89.78%     | (3,471,635.00)                     | -100.00%   |
| 586,682.50        | 100.00%    | 3,866,777.50         | 100.00%    | (3,280,095.00)                     | -84.83%    |
| 96,535,657.11     |            | 88,076,757.34        |            | 8,458,899.77                       | 9.60%      |
|                   |            |                      |            |                                    |            |
| 387,900.00        | 52.97%     | 0.00                 | 0.00%      | 387,900.00                         | 0.00%      |
| (9,697.50)        | -1.32%     | 0.00                 | 0.00%      | (9,697.50)                         | 0.00%      |
| 354,060.00        | 48.35%     | 921,287.85           | 100.00%    | (567,227.85)                       | -61.57%    |
| 732,262.50        | 100.00%    | 921,287.85           | 100.00%    | (189,025.35)                       | -20.52%    |
|                   |            |                      |            |                                    |            |
| 0.00              | 0.00%      | 35,000.00            | 21.75%     | (35,000.00)                        | -100.00%   |
| 57,198.78         | 43.64%     | 53,843.11            | 33.45%     | 3,355.67                           | 6.23%      |
| 73,548.14         | 56.11%     | 71,548.14            | 44.45%     | 2,000.00                           | 2.80%      |
| 324.63            | 0.25%      | 562.06               | 0.35%      | (237.43)                           | -42.24%    |
| 131,071.55        | 100.00%    | 160,953.31           | 100.00%    | (29,881.76)                        | -18.57%    |
| 97,398,991.16     |            | 89,158,998.50        |            | 8,239,992.66                       | 9.24%      |
| 142,505,537.48    |            | 126,883,558.74       |            | 15,621,978.74                      | 12.31%     |



**FINANCIAL LIABILITIES****20101 PAYABLES**

|                      |                                     |
|----------------------|-------------------------------------|
| 2-01-01-010          | Accounts Payable                    |
| 2-01-02-040          | Loans Payable-Domestic (LBP & RBSI) |
| <b>Total Payable</b> |                                     |

| Actual This Month |                | YEAR TO DATE         |                | Increase (Decrease) Over Last Year |                |
|-------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|                   |                | This Month Last Year |                |                                    |                |
| Amount            | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 238,237.93        | 100.00%        | 552,294.89           | 100.00%        | (314,056.96)                       | -56.86%        |
| 0.00              | 0.00%          | 0.00                 | 0.00%          | 0.00                               | 0.00%          |
| <b>238,237.93</b> | <b>100.00%</b> | <b>552,294.89</b>    | <b>100.00%</b> | <b>(314,056.96)</b>                | <b>-56.86%</b> |

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

|                                   |                   |
|-----------------------------------|-------------------|
| 2-02-01-010                       | Due to BIR        |
| 2-02-01-020                       | Due to GSIS       |
| 2-02-01-030                       | Due to PAG-IBIG   |
| 2-02-01-040                       | Due to PhilHealth |
| 2-02-01-110                       | Due to SSS        |
| <b>Total Inter-Agency Payable</b> |                   |

|                   |                |                   |                |                    |                |
|-------------------|----------------|-------------------|----------------|--------------------|----------------|
| 203,841.00        | 99.16%         | 277,328.21        | 99.63%         | (73,487.21)        | -26.50%        |
|                   |                | 17.86             | 0.01%          | (17.86)            | -100.00%       |
| 314.78            | 0.15%          | 0.00              | 0.00%          | 314.78             | 0.00%          |
| 1,400.00          | 0.68%          | 1,000.00          | 0.36%          | 400.00             | 40.00%         |
| 15.00             | 0.01%          | 0.00              | 0.00%          | 15.00              | 0.00%          |
| <b>205,570.78</b> | <b>100.00%</b> | <b>278,346.07</b> | <b>100.00%</b> | <b>(72,775.29)</b> | <b>-26.15%</b> |

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

|                                |                           |
|--------------------------------|---------------------------|
| 2-04-01-050                    | Customers Deposit Payable |
| <b>Total Trust Liabilities</b> |                           |

|                     |                |                     |                |                     |                |
|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| 969,884.68          | 100.00%        | 964,884.68          | 100.00%        | 5,000.00            | 0.52%          |
| <b>969,884.68</b>   | <b>100.00%</b> | <b>964,884.68</b>   | <b>100.00%</b> | <b>5,000.00</b>     | <b>0.52%</b>   |
| <b>1,413,693.39</b> |                | <b>1,795,525.64</b> |                | <b>(381,832.25)</b> | <b>-21.27%</b> |

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

|                               |                        |
|-------------------------------|------------------------|
| 2-05-01-990                   | Other Deferred Credits |
| <b>Total Deferred Credits</b> |                        |

|                     |                |               |                |                     |                    |
|---------------------|----------------|---------------|----------------|---------------------|--------------------|
| 2,872,180.00        | 100.00%        | 200.00        | 100.00%        | 2,871,980.00        | 1435990.00%        |
| <b>2,872,180.00</b> | <b>100.00%</b> | <b>200.00</b> | <b>100.00%</b> | <b>2,871,980.00</b> | <b>1435990.00%</b> |

**OTHER PAYABLES****29999 OTHER PAYABLES**

|                             |  |
|-----------------------------|--|
| 2-99-99-040                 | Undistributed Collections (LBP & RBSI) |
| <b>Total Other Payables</b> |  |

|                     |              |                     |              |                     |                    |
|---------------------|--------------|---------------------|--------------|---------------------|--------------------|
| 0.00                | 0.00%        | 0.00                | 0.00%        | 0.00                | 0.00%              |
| <b>0.00</b>         | <b>0.00%</b> | <b>0.00</b>         | <b>0.00%</b> | <b>0.00</b>         | <b>0.00%</b>       |
| <b>2,872,180.00</b> |              | <b>200.00</b>       |              | <b>2,871,980.00</b> | <b>1435990.00%</b> |
| <b>4,285,873.39</b> |              | <b>1,795,725.64</b> |              | <b>2,490,147.75</b> | <b>138.67%</b>     |

**TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)**

**TOTAL EQUITY**  
**TOTAL LIABILITIES & EQUITY**

|                       |                |                       |                |                      |               |
|-----------------------|----------------|-----------------------|----------------|----------------------|---------------|
| 5,703,735.26          | 4.13%          | 1,226,615.64          | 0.98%          | 4,477,119.62         | 365.00%       |
| 132,515,928.83        | 95.87%         | 123,861,217.46        | 99.02%         | 8,654,711.37         | 6.99%         |
| <b>138,219,664.09</b> | <b>100.00%</b> | <b>125,087,833.10</b> | <b>100.00%</b> | <b>13,131,830.99</b> | <b>10.50%</b> |
| <b>142,505,537.48</b> |                | <b>126,883,558.74</b> |                | <b>15,621,978.74</b> | <b>12.31%</b> |

Prepared by:

JONALYN O. DE LOS SANTOS  
 Corp. Budget Analyst-A

Reviewed by:

MARIE ANGELINE B. DIVINAGRACIA  
 Bata Controller/OIC-Admin

Noted by:

MANFRED M. FUENTESFINA  
 General Manager C





**SAGAY WATER DISTRICT**  
SAGAY CITY, NEGROS OCCIDENTAL

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE MONTH ENDED MAY 2018**

|  |   | YEAR TO DATE         |                |                      |                |                                    |                |
|--|---|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|  |   | Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
|  |   | Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| <b>CASH AND CASH EQUIVALENTS</b>       |   |                      |                |                      |                |                                    |                |
| 10101 CASH ON HAND                     |   |                      |                |                      |                |                                    |                |
| 1-01-01-010                            | Cash-Collecting Officer                                   | 185,843.90           | 0.51%          | 264,636.27           | 0.90%          | (78,792.37)                        | -1.14%         |
| 1-01-01-020                            | Petty Cash  | 10,000.00            | 0.03%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |
| 10102 CASH IN BANK - LOCAL CURRENCY    |   |                      |                |                      |                |                                    |                |
| 1-01-02-020                            | Cash in Bank - Local Currency, Current Account            | 19,942,596.05        | 54.95%         | 13,087,133.31        | 44.53%         | 6,855,462.74                       | 99.29%         |
| 1-01-02-030                            | Cash in Bank-Local Currency Savings Acct.                 | 16,156,886.52        | 44.52%         | 16,029,294.94        | 54.54%         | 127,591.58                         | 1.85%          |
| <b>Total Cash and Cash Equivalents</b> |   | <b>36,295,326.47</b> | <b>100.00%</b> | <b>29,391,064.52</b> | <b>100.00%</b> | <b>6,904,261.95</b>                | <b>100.00%</b> |
| <b>RECEIVABLES</b>                     |   |                      |                |                      |                |                                    |                |
| 10301 LOANS AND RECEIVABLE ACCOUNTS    |   |                      |                |                      |                |                                    |                |
| 1-03-01-010                            | Accounts Receivable                                       | 3,792,668.82         | 109.90%        | 3,410,779.56         | 106.29%        | 381,889.26                         | 157.76%        |
| 1-03-01-011                            | Allowance for Impairment - Accounts Receivable            | (834,683.89)         | -24.19%        | (751,010.93)         | -23.40%        | (83,672.96)                        | -34.57%        |
| 10305 OTHER RECEIVABLES                |   |                      |                |                      |                |                                    |                |
| 1-03-05-990                            | Other Receivables   | 492,952.07           | 14.28%         | 549,095.03           | 17.11%         | (56,142.96)                        | -23.19%        |
| <b>Total Receivables</b>               |   | <b>3,450,937.00</b>  | <b>100.00%</b> | <b>3,208,863.66</b>  | <b>100.00%</b> | <b>242,073.34</b>                  | <b>100.00%</b> |
| <b>INVENTORIES</b>                     |   |                      |                |                      |                |                                    |                |
| 10404 INVENTORY HELD FOR CONSUMPTION   |   |                      |                |                      |                |                                    |                |
| 1-04-04-010                            | Office Supplies Inventory                                 | 191,977.49           | 5.28%          | 140,573.59           | 4.36%          | 51,403.90                          | 12.54%         |
| 1-04-04-120                            | Chemicals & Filtering Supply Inv.                         | 161,010.00           | 4.43%          | 221,180.00           | 6.85%          | (60,170.00)                        | -14.68%        |
| 1-04-02-990                            | Other Supplies and Materials for Distribution             | 3,284,403.46         | 90.30%         | 2,865,824.16         | 88.79%         | 418,579.30                         | 102.14%        |
| <b>Total Inventories</b>               |   | <b>3,637,390.95</b>  | <b>100.00%</b> | <b>3,227,577.75</b>  | <b>100.00%</b> | <b>409,813.20</b>                  | <b>100.00%</b> |
| 10405 SEMI-EXPENDABLE                  |   |                      |                |                      |                |                                    |                |
| 1-04-05-020                            | Semi-Expendable Office Equipment                          | 17,120.82            | 17.01%         | 0.00                 | 0.00%          | 17,120.82                          | 17.01%         |
| 1-04-05-030                            | Semi-Expendable Information & Communication Tech. Equipt. | 27,590.00            | 27.42%         | 0.00                 | 0.00%          | 27,590.00                          | 27.42%         |
| 1-04-06-010                            | Semi-Expendable Furniture & Fixture                       | 14,724.00            | 14.63%         | 0.00                 | 0.00%          | 14,724.00                          | 14.63%         |
| 1-04-05-120                            | Semi-Expendable Sports Equipment                          | 6,738.00             | 6.70%          | 0.00                 | 0.00%          | 6,738.00                           | 6.70%          |
| 1-04-05-190                            | Semi-Expendable Other Machinery & Equipment               | 34,460.00            | 34.24%         | 0.00                 | 0.00%          | 34,460.00                          | 34.24%         |
| <b>Total Semi-Expendable</b>           |   | <b>100,632.82</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>100,632.82</b>                  | <b>100.00%</b> |
| <b>TOTAL CURRENT ASSET</b>             |   | <b>43,484,287.24</b> |                | <b>35,827,505.93</b> |                | <b>7,656,781.31</b>                | <b>21.37%</b>  |



| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |

# PROPERTY, PLANT AND EQUIPMENT

## 10603 INFRASTRUCTURE ASSET

|             |   |                      |                |                      |                |                     |                |
|-------------|---|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 1-06-03-110 | Plant-Utility Plant in Service (UPIS)   | 113,562,615.61       | 155.52%        | 101,317,227.82       | 155.65%        | 12,245,387.79       | 154.51%        |
| 1-06-03-111 | Accumulated Depreciation - Plant (UPIS) | (40,542,213.02)      | -55.52%        | (36,222,248.29)      | -55.65%        | (4,319,964.73)      | -54.51%        |
|             | <b>Net</b>                              | <b>73,020,402.59</b> | <b>100.00%</b> | <b>65,094,979.53</b> | <b>100.00%</b> | <b>7,925,423.06</b> | <b>100.00%</b> |

## 10604 BUILDINGS AND OTHER STRUCTURES

|             |   |                     |                |                     |                |                   |                |
|-------------|---|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 1-06-04-010 | Buildings                               | 3,739,662.93        | 78.06%         | 3,739,662.93        | 82.70%         | 0.00              | 0.00%          |
| 1-06-04-011 | Accumulated Depreciation - Buildings    | (774,716.50)        | -16.17%        | (671,324.38)        | -14.85%        | (103,392.12)      | -38.49%        |
| 1-06-04-070 | Water Plant, Structure and Improvements | 2,252,512.01        | 47.02%         | 1,798,276.01        | 39.77%         | 454,236.00        | 169.10%        |
| 1-06-04-071 | Accumulated Depreciation - Water, Plant | (426,809.15)        | -8.91%         | (344,588.68)        | -7.62%         | (82,220.47)       | -30.61%        |
|             | <b>Net</b>                              | <b>4,790,649.29</b> | <b>100.00%</b> | <b>4,522,025.88</b> | <b>100.00%</b> | <b>268,623.41</b> | <b>100.00%</b> |

## 10605 MACHINERY AND EQUIPMENT

|             |   |                      |                |                      |                |                     |                |
|-------------|---|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 1-06-05-010 | Machinery   | 25,660,583.45        | 139.98%        | 24,489,146.10        | 143.90%        | 1,171,437.35        | 89.20%         |
| 1-06-05-011 | Accumulated Depreciation - Machinery                                      | (9,790,701.36)       | -53.41%        | (8,616,484.24)       | -50.63%        | (1,174,217.12)      | -89.42%        |
| 1-06-05-990 | Other Equipment   | 2,608,788.06         | 14.23%         | 3,706,329.23         | 21.78%         | (1,097,541.17)      | -83.58%        |
| 1-06-05-991 | Accumulated Depreciation - Other Equipment                                | (1,219,770.84)       | -6.65%         | (2,560,310.68)       | -15.04%        | 1,340,539.84        | 102.08%        |
| 1-06-05-020 | Office Equipment  | 766,897.04           | 4.18%          |                      | 0.00%          | 766,897.04          | 58.40%         |
| 1-06-05-021 | Accumulated Depreciation - Office Equipment                               | (667,571.44)         | -3.64%         |                      | 0.00%          | (667,571.44)        | -50.84%        |
| 1-06-05-030 | Information and Communication Technology                                  | 2,680,790.75         | 14.62%         |                      | 0.00%          | 2,680,790.75        | 204.14%        |
| 1-06-05-031 | Accumulated Depreciation Information & Communication Technology Equipment | (1,768,445.53)       | -9.65%         |                      | 0.00%          | (1,768,445.53)      | -134.67%       |
| 1-06-05-130 | Sports Equipment  | 11,800.00            | 0.06%          |                      | 0.00%          | 11,800.00           | 0.90%          |
| 1-06-05-131 | Accumulated Depreciation - Sports Equipment                               | (9,735.00)           | -0.05%         |                      | 0.00%          | (9,735.00)          | -0.74%         |
| 1-06-07-010 | Furniture & Fixtures  | 543,611.44           | 2.97%          |                      | 0.00%          | 543,611.44          | 41.40%         |
| 1-06-07-011 | Accumulated Depreciation - Furnitures & Fixtures                          | (484,355.25)         | -2.64%         |                      | 0.00%          | (484,355.25)        | -36.88%        |
|             | <b>Net</b>  | <b>18,331,891.32</b> | <b>100.00%</b> | <b>17,018,680.41</b> | <b>100.00%</b> | <b>1,313,210.91</b> | <b>100.00%</b> |

## 10606 TRANSPORTATION EQUIPMENT

|             |   |                     |                |                     |                |                   |                |
|-------------|---|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 1-06-06-010 | Motor Vehicles                            | 3,450,386.53        | 230.95%        | 3,194,111.53        | 213.17%        | 256,275.00        | -5815.37%      |
| 1-06-06-011 | Accumulated Depreciation - Motor Vehicles | (1,956,393.53)      | -130.95%       | (1,695,711.67)      | -113.17%       | (260,681.86)      | 5915.37%       |
|             | <b>Net</b>                                | <b>1,493,993.00</b> | <b>100.00%</b> | <b>1,498,399.86</b> | <b>100.00%</b> | <b>(4,406.86)</b> | <b>100.00%</b> |



10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings & Other

1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 978,306.50           | 100.00%        | 395,142.50           | 23.85%         | 583,164.00                         | -85.94%        |
| 0.00                 | 0.00%          | 1,261,730.00         | 76.15%         | (1,261,730.00)                     | 185.94%        |
| <b>978,306.50</b>    | <b>100.00%</b> | <b>1,656,872.50</b>  | <b>100.00%</b> | <b>(678,566.00)</b>                | <b>100.00%</b> |
| <b>98,615,242.70</b> |                | <b>89,790,958.18</b> |                | <b>8,824,284.52</b>                | <b>9.83%</b>   |

INTANGIBLE ASSETS

10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software

1-08-01-021 Accumulated Amortization - Computer Software

1-08-99-020 Development in Progress- Computer Software

Net

|                   |                |                   |                |                    |                |
|-------------------|----------------|-------------------|----------------|--------------------|----------------|
| 387,900.00        | 53.21%         | 0.00              | 0.00%          | 387,900.00         | -3000.00%      |
| (12,930.00)       | -1.77%         | 0.00              | 0.00%          | (12,930.00)        | 100.00%        |
| 354,060.00        | 48.57%         | 741,960.00        | 100.00%        | (387,900.00)       | 3000.00%       |
| <b>729,030.00</b> | <b>100.00%</b> | <b>741,960.00</b> | <b>100.00%</b> | <b>(12,930.00)</b> | <b>100.00%</b> |

OTHER ASSETS

19901 ADVANCES

1-99-01-040 Advances to Officers & Employee

19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

19903 DEPOSITS

1-99-03-020 Guaranty Deposits

19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

|                       |                |                       |                |                      |                |
|-----------------------|----------------|-----------------------|----------------|----------------------|----------------|
| 8,500.00              | 6.30%          |                       | 0.00%          | 8,500.00             | 69.71%         |
| 52,296.58             | 38.75%         | 50,758.99             | 41.34%         | 1,537.59             | 12.61%         |
| 73,548.14             | 54.49%         | 71,548.14             | 58.28%         | 2,000.00             | 16.40%         |
| 622.03                | 0.46%          | 466.40                | 0.38%          | 155.63               | 1.28%          |
| <b>134,966.75</b>     | <b>100.00%</b> | <b>122,773.53</b>     | <b>100.00%</b> | <b>12,193.22</b>     | <b>100.00%</b> |
| <b>99,479,239.45</b>  |                | <b>90,655,691.71</b>  |                | <b>8,823,547.74</b>  | <b>9.73%</b>   |
| <b>142,963,526.69</b> |                | <b>126,483,197.64</b> |                | <b>16,480,329.05</b> | <b>13.03%</b>  |



**FINANCIAL LIABILITIES****20101 PAYABLES**

|                      |                                     |
|----------------------|-------------------------------------|
| 2-01-01-010          | Accounts Payable                    |
| 2-01-02-040          | Loans Payable-Domestic (LBP & RBSI) |
| <b>Total Payable</b> |                                     |

| YEAR TO DATE      |                |                      |                |                                    |                |
|-------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount            | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 607,036.18        | 100.00%        | 216,348.10           | 100.00%        | 390,688.08                         | 100.00%        |
| 0.00              | 0.00%          | 0.00                 | 0.00%          | 0.00                               | 0.00%          |
| <b>607,036.18</b> | <b>100.00%</b> | <b>216,348.10</b>    | <b>100.00%</b> | <b>390,688.08</b>                  | <b>100.00%</b> |

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

|                                   |                   |
|-----------------------------------|-------------------|
| 2-02-01-010                       | Due to BIR        |
| 2-02-01-020                       | Due to GSIS       |
| 2-02-01-030                       | Due to PAG-IBIG   |
| 2-02-01-040                       | Due to PhilHealth |
| 2-02-01-110                       | Due to SSS        |
| <b>Total Inter-Agency Payable</b> |                   |

|                   |                |                   |                |                     |                |
|-------------------|----------------|-------------------|----------------|---------------------|----------------|
| 223,162.12        | 99.08%         | 380,647.08        | 99.72%         | (157,484.96)        | 100.65%        |
| (1,258.08)        | -0.56%         | (700.00)          | -0.18%         | (558.08)            | 0.36%          |
|                   | 0.00%          | (449.28)          | -0.12%         | 449.28              | -0.29%         |
| 3,000.00          | 1.33%          | 2,200.00          | 0.58%          | 800.00              | -0.51%         |
| 330.00            | 0.15%          | 0.00              | 0.00%          | 330.00              | -0.21%         |
| <b>225,234.04</b> | <b>100.00%</b> | <b>381,697.80</b> | <b>100.00%</b> | <b>(156,463.76)</b> | <b>100.00%</b> |

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

|                                |                           |
|--------------------------------|---------------------------|
| 2-04-01-050                    | Customers Deposit Payable |
| <b>Total Trust Liabilities</b> |                           |

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 974,884.68          | 100.00%        | 964,884.68          | 100.00%        | 10,000.00         | 100.00%        |
| <b>974,884.68</b>   | <b>100.00%</b> | <b>964,884.68</b>   | <b>100.00%</b> | <b>10,000.00</b>  | <b>100.00%</b> |
| <b>1,807,154.90</b> |                | <b>1,562,930.58</b> |                | <b>244,224.32</b> | <b>15.63%</b>  |

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

|                               |                        |
|-------------------------------|------------------------|
| 2-05-01-990                   | Other Deferred Credits |
| <b>Total Deferred Credits</b> |                        |

|                     |                |               |                |                     |                    |
|---------------------|----------------|---------------|----------------|---------------------|--------------------|
| 2,872,180.00        | 100.00%        | 200.00        | 100.00%        | 2,871,980.00        | 1435990.00%        |
| <b>2,872,180.00</b> | <b>100.00%</b> | <b>200.00</b> | <b>100.00%</b> | <b>2,871,980.00</b> | <b>1435990.00%</b> |

**OTHER PAYABLES****29999 OTHER PAYABLES**


|                             |  |
|-----------------------------|--|
| 2-99-99-040                 | Undistributed Collections (LBP & RBSI) |
| <b>Total Other Payables</b> |  |

|                     |              |                     |              |                     |                    |
|---------------------|--------------|---------------------|--------------|---------------------|--------------------|
| 0.00                | 0.00%        | 0.00                | 0.00%        | 0.00                | 0.00%              |
| <b>0.00</b>         | <b>0.00%</b> | <b>0.00</b>         | <b>0.00%</b> | <b>0.00</b>         | <b>0.00%</b>       |
| <b>2,872,180.00</b> |              | <b>200.00</b>       |              | <b>2,871,980.00</b> | <b>1435990.00%</b> |
| <b>4,679,334.90</b> |              | <b>1,563,130.58</b> |              | <b>3,116,204.32</b> | <b>199.36%</b>     |

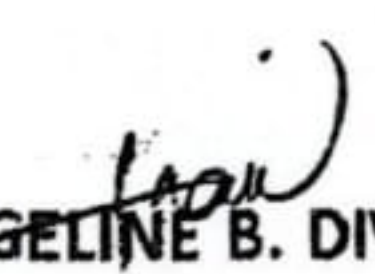
**TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

|                       |                |                       |                |                      |                |
|-----------------------|----------------|-----------------------|----------------|----------------------|----------------|
| 5,703,735.26          | 4.12%          | 2,636,235.26          | 2.11%          | 3,067,500.00         | 22.95%         |
| 132,580,456.53        | 95.88%         | 122,283,831.80        | 97.89%         | 10,296,624.73        | 77.05%         |
| <b>138,284,191.79</b> | <b>100.00%</b> | <b>124,920,067.06</b> | <b>100.00%</b> | <b>13,364,124.73</b> | <b>100.00%</b> |
| <b>142,963,526.69</b> |                | <b>126,483,197.64</b> |                | <b>16,480,329.05</b> | <b>13.03%</b>  |


Prepared by:

  
**JONALYN O. DE LOS SANTOS**  
 Corp. Budget Analyst-A

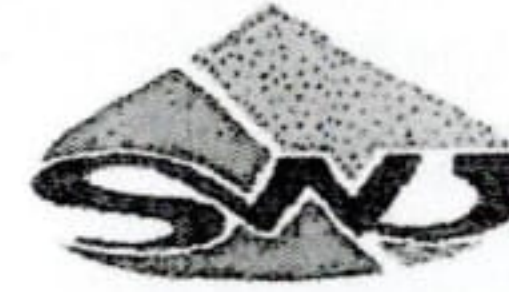
Reviewed by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Data Controller/OIC-Admin

Noted by:

  
**MANFRED M. FUENTESFINA**  
 General Manager C





**SAGAY WATER DISTRICT  
SAGAY CITY, NEGROS OCCIDENTAL**

**STATEMENT OF FINANCIAL POSITION  
FOR THE MONTH ENDED June 2018**

|  |   | YEAR TO DATE         |                |                      |                |                                    |                |
|--|---|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|  |   | Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
|  |   | Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| <b>CASH AND CASH EQUIVALENTS</b>       |   |                      |                |                      |                |                                    |                |
| 10101 CASH ON HAND                     |   |                      |                |                      |                |                                    |                |
| 1-01-01-010                            | Cash-Collecting Officer                                   | 204,643.79           | 0.55%          | 175,737.93           | 0.57%          | 28,905.86                          | 0.46%          |
| 1-01-01-020                            | Petty Cash  | 10,000.00            | 0.03%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |
| 10102 CASH IN BANK - LOCAL CURRENCY    |   |                      |                |                      |                |                                    |                |
| 1-01-02-020                            | Cash in Bank - Local Currency, Current Account            | 20,676,438.96        | 55.79%         | 14,515,317.63        | 47.22%         | 6,161,121.33                       | 97.49%         |
| 1-01-02-030                            | Cash in Bank-Local Currency Savings Acct.                 | 16,167,976.27        | 43.63%         | 16,038,374.09        | 52.18%         | 129,602.18                         | 2.05%          |
| <b>Total Cash and Cash Equivalents</b> |   | <b>37,059,059.02</b> | <b>100.00%</b> | <b>30,739,429.65</b> | <b>100.00%</b> | <b>6,319,629.37</b>                | <b>100.00%</b> |
| <b>RECEIVABLES</b>                     |   |                      |                |                      |                |                                    |                |
| 10301 LOANS AND RECEIVABLE ACCOUNTS    |   |                      |                |                      |                |                                    |                |
| 1-03-01-010                            | Accounts Receivable                                       | 3,964,993.85         | 109.94%        | 3,365,195.94         | 106.67%        | 599,797.91                         | 132.75%        |
| 1-03-01-011                            | Allowance for Impairment - Accounts Receivable            | (834,683.89)         | -23.14%        | (751,010.93)         | -23.81%        | (83,672.96)                        | -18.52%        |
| 10305 OTHER RECEIVABLES                |   |                      |                |                      |                |                                    |                |
| 1-03-05-990                            | Other Receivables   | 476,177.07           | 13.20%         | 540,474.53           | 17.13%         | (64,297.46)                        | -14.23%        |
| <b>Total Receivables</b>               |   | <b>3,606,487.03</b>  | <b>100.00%</b> | <b>3,154,659.54</b>  | <b>100.00%</b> | <b>451,827.49</b>                  | <b>100.00%</b> |
| <b>INVENTORIES</b>                     |   |                      |                |                      |                |                                    |                |
| 10404 INVENTORY HELD FOR CONSUMPTION   |   |                      |                |                      |                |                                    |                |
| 1-04-04-010                            | Office Supplies Inventory                                 | 159,854.49           | 4.83%          | 131,446.69           | 5.22%          | 28,407.80                          | 3.60%          |
| 1-04-04-120                            | Chemicals & Filtering Supply Inv.                         | 139,010.00           | 4.20%          | 185,130.00           | 7.35%          | (46,120.00)                        | -5.85%         |
| 1-04-02-990                            | Other Supplies and Materials for Distribution             | 3,010,159.15         | 90.97%         | 2,203,700.56         | 87.44%         | 806,458.59                         | 102.25%        |
| <b>Total Inventories</b>               |   | <b>3,309,023.64</b>  | <b>100.00%</b> | <b>2,520,277.25</b>  | <b>100.00%</b> | <b>788,746.39</b>                  | <b>100.00%</b> |
| 10405 SEMI-EXPENDABLE                  |   |                      |                |                      |                |                                    |                |
| 1-04-05-020                            | Semi-Expendable Office Equipment                          | 17,120.82            | 16.25%         | 0.00                 | 0.00%          | 17,120.82                          | 16.25%         |
| 1-04-05-030                            | Semi-Expendable Information & Communication Tech. Equipt. | 27,590.00            | 26.19%         | 0.00                 | 0.00%          | 27,590.00                          | 26.19%         |
| 1-04-06-010                            | Semi-Expendable Furniture & Fixture                       | 14,724.00            | 13.98%         | 0.00                 | 0.00%          | 14,724.00                          | 13.98%         |
| 1-04-05-120                            | Semi-Expendable Sports Equipment                          | 6,738.00             | 6.40%          | 0.00                 | 0.00%          | 6,738.00                           | 6.40%          |
| 1-04-05-190                            | Semi-Expendable Other Machinery & Equipment               | 39,160.00            | 37.18%         | 0.00                 | 0.00%          | 39,160.00                          | 37.18%         |
| <b>Total Semi-Expendable</b>           |   | <b>105,332.82</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>105,332.82</b>                  | <b>100.00%</b> |
| <b>TOTAL CURRENT ASSET</b>             |   | <b>44,079,902.51</b> |                | <b>36,414,366.44</b> |                | <b>7,665,536.07</b>                | <b>21.05%</b>  |



PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

|   | YEAR TO DATE      |            |                      |            |                                    |            |
|---|-------------------|------------|----------------------|------------|------------------------------------|------------|
|   | Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
|   | Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 1-06-03-110 Plant-Utility Plant in Service (UPIS)   | 114,167,930.82    | 155.95%    | 103,415,759.92       | 154.60%    | 10,752,170.90                      | 170.20%    |
| 1-06-03-111 Accumulated Depreciation - Plant (UPIS) | (40,958,190.82)   | -55.95%    | (36,523,522.83)      | -54.60%    | (4,434,667.99)                     | -70.20%    |
| Net   | 73,209,740.00     | 100.00%    | 66,892,237.09        | 100.00%    | 6,317,502.91                       | 100.00%    |

10604 BUILDINGS AND OTHER STRUCTURES

|   |              |         |              |         |              |         |
|---|--------------|---------|--------------|---------|--------------|---------|
| 1-06-04-010 Buildings                               | 3,739,662.93 | 78.33%  | 3,739,662.93 | 82.65%  | 0.00         | 0.00%   |
| 1-06-04-011 Accumulated Depreciation - Buildings    | (782,522.95) | -16.39% | (679,130.83) | -15.01% | (103,392.12) | -41.47% |
| 1-06-04-070 Water Plant, Structure and Improvements | 2,252,512.01 | 47.18%  | 1,815,226.01 | 40.12%  | 437,286.00   | 175.41% |
| 1-06-04-071 Accumulated Depreciation - Water, Plant | (435,399.48) | -9.12%  | (350,802.47) | -7.75%  | (84,597.01)  | -33.93% |
| Net   | 4,774,252.51 | 100.00% | 4,524,955.64 | 100.00% | 249,296.87   | 100.00% |

10605 MACHINERY AND EQUIPMENT

|   |                |         |                |         |                |          |
|---|----------------|---------|----------------|---------|----------------|----------|
| 1-06-05-010 Machinery   | 25,660,583.45  | 141.82% | 24,542,146.10  | 145.63% | 1,118,437.35   | 90.04%   |
| 1-06-05-011 Accumulated Depreciation - Machinery                                      | (9,970,960.74) | -55.11% | (8,805,865.09) | -52.25% | (1,165,095.65) | -93.79%  |
| 1-06-05-990 Other Equipment   | 2,608,788.06   | 14.42%  | -              | 0.00%   | 2,608,788.06   | 210.02%  |
| 1-06-05-991 Accumulated Depreciation - Other Equipment                                | (1,249,974.78) | -6.91%  | 0.00           | 0.00%   | (1,249,974.78) | -100.63% |
| 1-06-05-020 Office Equipment  | 766,897.04     | 4.24%   | 3,706,329.23   | 21.99%  | (2,939,432.19) | -236.63% |
| 1-06-05-021 Accumulated Depreciation - Office Equipment                               | (671,904.74)   | -3.71%  | (2,590,637.98) | -15.37% | 1,918,733.24   | 154.46%  |
| 1-06-05-030 Information and Communication Technology                                  | 2,680,790.75   | 14.82%  | 0.00           | 0.00%   | 2,680,790.75   | 215.81%  |
| 1-06-05-031 Accumulated Depreciation Information & Communication Technology Equipment | (1,786,986.17) | -9.88%  | 0.00           | 0.00%   | (1,786,986.17) | -143.86% |
| 1-06-05-130 Sports Equipment  | 11,800.00      | 0.07%   | 0.00           | 0.00%   | 11,800.00      | 0.95%    |
| 1-06-05-131 Accumulated Depreciation - Sports Equipment                               | (10,177.50)    | -0.06%  | 0.00           | 0.00%   | (10,177.50)    | -0.82%   |
| 1-06-07-010 Furniture & Fixtures  | 543,611.44     | 3.00%   | 0.00           | 0.00%   | 543,611.44     | 43.76%   |
| 1-06-07-011 Accumulated Depreciation - Furnitures & Fixtures                          | (488,312.43)   | -2.70%  | 0.00           | 0.00%   | (488,312.43)   | -39.31%  |
| Net   | 18,094,154.38  | 100.00% | 16,851,972.26  | 100.00% | 1,242,182.12   | 100.00%  |

10606 TRANSPORTATION EQUIPMENT

|   |                |          |                |          |              |           |
|---|----------------|----------|----------------|----------|--------------|-----------|
| 1-06-06-010 Motor Vehicles                            | 3,450,386.53   | 234.50%  | 3,194,111.53   | 215.81%  | 256,275.00   | -2952.88% |
| 1-06-06-011 Accumulated Depreciation - Motor Vehicles | (1,979,012.57) | -134.50% | (1,714,058.75) | -115.81% | (264,953.82) | 3052.88%  |
| Net   | 1,471,373.96   | 100.00%  | 1,480,052.78   | 100.00%  | (8,678.82)   | 100.00%   |



## 10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings &amp; Other

1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 978,306.50        | 76.77%     | 395,142.50           | 72.01%     | 583,164.00                         | 80.36%     |
| 296,100.32        | 23.23%     | 153,600.00           | 27.99%     | 142,500.32                         | 19.64%     |
| 1,274,406.82      | 100.00%    | 548,742.50           | 100.00%    | 725,664.32                         | 100.00%    |
| 98,823,927.67     |            | 90,297,960.27        |            | 8,525,967.40                       | 9.44%      |

## INTANGIBLE ASSETS

## 10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software

1-08-01-021 Accumulated Amortization - Computer Software

1-08-99-020 Development in Progress- Computer Software

Net

|             |         |            |         |              |           |
|-------------|---------|------------|---------|--------------|-----------|
| 387,900.00  | 53.44%  | 0.00       | 0.00%   | 387,900.00   | -2400.00% |
| (16,162.50) | -2.23%  | 0.00       | 0.00%   | (16,162.50)  | 100.00%   |
| 354,060.00  | 48.78%  | 741,960.00 | 100.00% | (387,900.00) | 2400.00%  |
| 725,797.50  | 100.00% | 741,960.00 | 100.00% | (16,162.50)  | 100.00%   |

## OTHER ASSETS

## 19901 ADVANCES

1-99-01-040 Advances to Officers &amp; Employee

## 19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

## 19903 DEPOSITS

1-99-03-020 Guaranty Deposits

## 19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

|                |         |                |         |               |         |
|----------------|---------|----------------|---------|---------------|---------|
| 31,620.00      | 20.60%  | 0.00           | 0.00%   | 31,620.00     | 93.11%  |
| 47,399.87      | 30.88%  | 47,694.08      | 39.89%  | (294.21)      | -0.87%  |
| 73,548.14      | 47.91%  | 71,548.14      | 59.85%  | 2,000.00      | 5.89%   |
| 948.27         | 0.62%   | 312.95         | 0.26%   | 635.32        | 1.87%   |
| 153,516.28     | 100.00% | 119,555.17     | 100.00% | 33,961.11     | 100.00% |
| 99,703,241.45  |         | 91,159,475.44  |         | 8,543,766.01  | 9.37%   |
| 143,783,143.96 |         | 127,573,841.88 |         | 16,209,302.08 | 12.71%  |



**FINANCIAL LIABILITIES****20101 PAYABLES**

|                      |                                     |
|----------------------|-------------------------------------|
| 2-01-01-010          | Accounts Payable                    |
| 2-01-02-040          | Loans Payable-Domestic (LBP & RBSI) |
| <b>Total Payable</b> |                                     |

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

|                                   |                   |
|-----------------------------------|-------------------|
| 2-02-01-010                       | Due to BIR        |
| 2-02-01-020                       | Due to GSIS       |
| 2-02-01-030                       | Due to PAG-IBIG   |
| 2-02-01-040                       | Due to PhilHealth |
| 2-02-01-110                       | Due to SSS        |
| <b>Total Inter-Agency Payable</b> |                   |

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

|                                |                           |
|--------------------------------|---------------------------|
| 2-04-01-050                    | Customers Deposit Payable |
| <b>Total Trust Liabilities</b> |                           |

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

|                               |                        |
|-------------------------------|------------------------|
| 2-05-01-990                   | Other Deferred Credits |
| <b>Total Deferred Credits</b> |                        |


**OTHER PAYABLES****29999 OTHER PAYABLES**

|                             |  |
|-----------------------------|--|
| 2-99-99-040                 | Undistributed Collections (LBP & RBSI) |
| <b>Total Other Payables</b> |  |


**TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 679,467.46        | 100.00%    | 276,220.30           | 100.00%    | 403,247.16                         | 100.00%    |
| 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 679,467.46        | 100.00%    | 276,220.30           | 100.00%    | 403,247.16                         | 100.00%    |
|                   |            |                      |            |                                    |            |
| 474,710.13        | 100.31%    | 258,440.09           | 99.96%     | 216,270.04                         | 100.74%    |
| (1,285.32)        | -0.27%     | (0.01)               | 0.00%      | (1,285.31)                         | -0.60%     |
|                   | 0.00%      | 100.00               | 0.04%      | (100.00)                           | -0.05%     |
| (200.00)          | -0.04%     | 0.00                 | 0.00%      | (200.00)                           | -0.09%     |
|                   | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 473,224.81        | 100.00%    | 258,540.08           | 100.00%    | 214,684.73                         | 100.00%    |
|                   |            |                      |            |                                    |            |
| 974,884.68        | 100.00%    | 964,884.68           | 100.00%    | 10,000.00                          | 100.00%    |
| 974,884.68        | 100.00%    | 964,884.68           | 100.00%    | 10,000.00                          | 100.00%    |
| 2,127,576.95      |            | 1,499,645.06         |            | 627,931.89                         | 41.87%     |
|                   |            |                      |            |                                    |            |
| 2,872,180.00      | 100.00%    | 200.00               | 100.00%    | 2,871,980.00                       | 100.00%    |
| 2,872,180.00      | 100.00%    | 200.00               | 100.00%    | 2,871,980.00                       | 100.00%    |
|                   |            |                      |            |                                    |            |
| (4,982.15)        | 100.00%    | 2,000.00             | 100.00%    | (6,982.15)                         | 100.00%    |
| (4,982.15)        | 100.00%    | 2,000.00             | 100.00%    | (6,982.15)                         | 100.00%    |
| 2,867,197.85      |            | 2,200.00             |            | 2,864,997.85                       | 130227.18% |
| 4,994,774.80      |            | 1,501,845.06         |            | 3,492,929.74                       | 232.58%    |
|                   |            |                      |            |                                    |            |
| 5,703,735.26      | 4.11%      | 2,636,235.26         | 2.09%      | 3,067,500.00                       | 24.12%     |
| 133,084,633.90    | 95.89%     | 123,435,761.56       | 97.91%     | 9,648,872.34                       | 75.88%     |
| 138,788,369.16    | 100.00%    | 126,071,996.82       | 100.00%    | 12,716,372.34                      | 100.00%    |
| 143,783,143.96    |            | 127,573,841.88       |            | 16,209,302.08                      | 12.71%     |

Prepared by:

  
**JONALYN O. DE LOS SANTOS**  
 Corp. Budget Analyst-A

Reviewed by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Data Controller/OIC-Admin

Noted by:

  
**MANFRED M. FUENTESFINA**  
 General Manager C





SAGAY WATER DISTRICT  
SAGAY CITY, NEGROS OCCIDENTAL

STATEMENT OF FINANCIAL POSITION  
FOR THE MONTH ENDED July 2018

|                                      |  | YEAR TO DATE      |            |                      |            |                                    |            |
|--------------------------------------|--|-------------------|------------|----------------------|------------|------------------------------------|------------|
|                                      |  | Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
|                                      |  | Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| <b>CASH AND CASH EQUIVALENTS</b>     |  |                   |            |                      |            |                                    |            |
| 10101 CASH ON HAND                   |  |                   |            |                      |            |                                    |            |
| 1-01-01-010                          | Cash-Collecting Officer                                    | 243,157.57        | 0.69%      | 206,867.06           | 0.70%      | 36,290.51                          | 0.62%      |
| 1-01-01-020                          | Petty Cash   | 10,000.00         | 0.03%      | 10,000.00            | 0.03%      | 0.00                               | 0.00%      |
| 10102 CASH IN BANK - LOCAL CURRENCY  |  |                   |            |                      |            |                                    |            |
| 1-01-02-020                          | Cash in Bank - Local Currency, Current Account             | 18,772,302.95     | 53.32%     | 13,122,608.41        | 44.65%     | 5,649,694.54                       | 97.15%     |
| 1-01-02-030                          | Cash in Bank-Local Currency Savings Acct.                  | 16,178,696.82     | 45.96%     | 16,049,008.31        | 54.61%     | 129,688.51                         | 2.23%      |
| Total Cash and Cash Equivalents      |  | 35,204,157.34     | 100.00%    | 29,388,483.78        | 100.00%    | 5,815,673.56                       | 100.00%    |
| <b>RECEIVABLES</b>                   |  |                   |            |                      |            |                                    |            |
| 10301 LOANS AND RECEIVABLE ACCOUNTS  |  |                   |            |                      |            |                                    |            |
| 1-03-01-010                          | Accounts Receivable  | 3,854,663.71      | 110.78%    | 3,422,601.39         | 105.55%    | 432,062.32                         | 182.26%    |
| 1-03-01-011                          | Allowance for Impairment - Accounts Receivable             | (834,683.89)      | -23.99%    | (751,010.93)         | -23.16%    | (83,672.96)                        | -35.30%    |
| 10305 OTHER RECEIVABLES              |  |                   |            |                      |            |                                    |            |
| 1-03-05-990                          | Other Receivables  | 459,622.07        | 13.21%     | 570,957.31           | 17.61%     | (111,335.24)                       | -46.97%    |
| Total Receivables                    |  | 3,479,601.89      | 100.00%    | 3,242,547.77         | 100.00%    | 237,054.12                         | 100.00%    |
| <b>INVENTORIES</b>                   |  |                   |            |                      |            |                                    |            |
| 10404 INVENTORY HELD FOR CONSUMPTION |  |                   |            |                      |            |                                    |            |
| 1-04-04-010                          | Office Supplies Inventory                                  | 185,783.99        | 4.38%      | 199,211.89           | 4.91%      | (13,427.90)                        | -7.28%     |
| 1-04-04-120                          | Chemicals & Filtering Supply Inv.                          | 100,510.00        | 2.37%      | 108,980.00           | 2.69%      | (8,470.00)                         | -4.59%     |
| 1-04-02-990                          | Other Supplies and Materials for Distribution              | 3,953,167.13      | 93.25%     | 3,746,711.21         | 92.40%     | 206,455.92                         | 111.87%    |
| Total Inventories                    |  | 4,239,461.12      | 100.00%    | 4,054,903.10         | 100.00%    | 184,558.02                         | 100.00%    |
| 10405 SEMI-EXPENDABLE                |  |                   |            |                      |            |                                    |            |
| 1-04-05-020                          | Semi-Expendable Office Equipment                           | 19,620.82         | 14.50%     | 0.00                 | 0.00%      | 19,620.82                          | 14.50%     |
| 1-04-05-030                          | Semi-Expendable Information & Communication Tech. Equipmt. | 27,590.00         | 20.39%     | 0.00                 | 0.00%      | 27,590.00                          | 20.39%     |
| 1-04-06-010                          | Semi-Expendable Furniture & Fixture                        | 14,724.00         | 10.88%     | 0.00                 | 0.00%      | 14,724.00                          | 10.88%     |
| 1-04-05-120                          | Semi-Expendable Sports Equipment                           | 6,738.00          | 4.98%      | 0.00                 | 0.00%      | 6,738.00                           | 4.98%      |
| 1-04-05-190                          | Semi-Expendable Other Machinery & Equipment                | 66,650.00         | 49.25%     | 0.00                 | 0.00%      | 66,650.00                          | 49.25%     |
| Total Semi-Expendable                |  | 135,322.82        | 100.00%    | 0.00                 | 0.00%      | 135,322.82                         | 100.00%    |
| TOTAL CURRENT ASSET                  |  | 43,058,543.17     |            | 36,685,934.65        |            | 6,372,608.52                       | 17.37%     |



| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |

# PROPERTY, PLANT AND EQUIPMENT

## 10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
Net

|                 |         |                 |         |                |         |
|-----------------|---------|-----------------|---------|----------------|---------|
| 115,418,651.39  | 155.88% | 104,027,904.12  | 154.81% | 11,390,747.27  | 166.45% |
| (41,375,967.84) | -55.88% | (36,828,649.73) | -54.81% | (4,547,318.11) | -66.45% |
| 74,042,683.55   | 100.00% | 67,199,254.39   | 100.00% | 6,843,429.16   | 100.00% |

## 10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings  
1-06-04-011 Accumulated Depreciation - Buildings  
1-06-04-070 Water Plant, Structure and Improvements  
Accumulated Depreciation - Water, Plant  
1-06-04-071 ,  
Structure & Improvements  
Net

|              |         |              |         |              |         |
|--------------|---------|--------------|---------|--------------|---------|
| 3,739,662.93 | 78.60%  | 3,739,662.93 | 82.90%  | 0.00         | 0.00%   |
| (790,329.40) | -16.61% | (686,937.28) | -15.23% | (103,392.12) | -41.86% |
| 2,252,512.01 | 47.34%  | 1,815,226.01 | 40.24%  | 437,286.00   | 177.04% |
| (443,989.81) | -9.33%  | (357,101.01) | -7.92%  | (86,888.80)  | -35.18% |
| 4,757,855.73 | 100.00% | 4,510,850.65 | 100.00% | 247,005.08   | 100.00% |

## 10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery  
1-06-05-011 Accumulated Depreciation - Machinery  
1-06-05-990 Other Equipment  
1-06-05-991 Accumulated Depreciation - Other Equipment  
1-06-05-020 Office Equipment  
1-06-05-021 Accumulated Depreciation - Office Equipment  
1-06-05-030 Information and Communication Technology  
Accumulated Depreciation Information &  
1-06-05-031 Communication  
Technology Equipment  
1-06-05-130 Sports Equipment  
1-06-05-131 Accumulated Depreciation - Sports Equipmen  
1-06-07-010 Furniture & Fixtures  
1-06-07-011 Accumulated Depreciation - Furnitures & Fixt  
Net

|                 |         |                |         |                |          |
|-----------------|---------|----------------|---------|----------------|----------|
| 26,820,027.24   | 140.55% | 24,715,377.46  | 146.19% | 2,104,649.78   | 96.76%   |
| (10,151,220.12) | -53.20% | (8,995,149.48) | -53.21% | (1,156,070.64) | -53.15%  |
| 2,608,788.06    | 13.67%  |                | 0.00%   | 2,608,788.06   | 119.93%  |
| (1,280,178.72)  | -6.71%  |                | 0.00%   | (1,280,178.72) | -58.85%  |
| 850,697.04      | 4.46%   | 3,806,429.23   | 22.51%  | (2,955,732.19) | -135.88% |
| (676,238.04)    | -3.54%  | (2,620,286.87) | -15.50% | 1,944,048.83   | 89.37%   |
| 2,680,790.75    | 14.05%  |                | 0.00%   | 2,680,790.75   | 123.24%  |
| (1,823,607.48)  | -9.56%  |                | 0.00%   | (1,823,607.48) | -83.84%  |
| 11,800.00       | 0.06%   |                | 0.00%   | 11,800.00      | 0.54%    |
| (10,620.00)     | -0.06%  |                | 0.00%   | (10,620.00)    | -0.49%   |
| 543,611.44      | 2.85%   |                | 0.00%   | 543,611.44     | 24.99%   |
| (492,269.61)    | -2.58%  |                | 0.00%   | (492,269.61)   | -22.63%  |
| 19,081,580.56   | 100.00% | 16,906,370.34  | 100.00% | 2,175,210.22   | 100.00%  |

## 10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles  
1-06-06-011 Accumulated Depreciation - Motor Vehicles  
Net

|                |          |                |          |              |           |
|----------------|----------|----------------|----------|--------------|-----------|
| 3,450,386.53   | 238.16%  | 3,194,111.53   | 218.52%  | 256,275.00   | -1978.84% |
| (2,001,631.61) | -138.16% | (1,732,405.83) | -118.52% | (269,225.78) | 2078.84%  |
| 1,448,754.92   | 100.00%  | 1,461,705.70   | 100.00%  | (12,950.78)  | 100.00%   |



# 10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings & Other s

1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

## INTANGIBLE ASSETS

### 10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software

1-08-01-021 Accumulated Amortization - Computer Softwa

1-08-99-020 Development in Progress- Computer Softwar

Net

## OTHER ASSETS

### 19901 ADVANCES

1-99-01-040 Advances to Officers & Employee

### 19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

### 19903 DEPOSITS

1-99-03-020 Guaranty Deposits

### 19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 881,751.21        | 46.67%     | 395,142.50           | 100.00%    | 486,608.71                         | 32.57%     |
| 1,007,493.50      | 53.33%     |                      | 0.00%      | 1,007,493.50                       | 67.43%     |
| 1,889,244.71      | 100.00%    | 395,142.50           | 100.00%    | 1,494,102.21                       | 100.00%    |
| 101,220,119.47    |            | 90,473,323.58        |            | 10,746,795.89                      | 11.88%     |
|                   |            |                      |            |                                    |            |
| 387,900.00        | 53.68%     |                      | 0.00%      | 387,900.00                         | -2000.00%  |
| (19,395.00)       | -2.68%     |                      | 0.00%      | (19,395.00)                        | 100.00%    |
| 354,060.00        | 49.00%     | 741,960.00           | 100.00%    | (387,900.00)                       | 2000.00%   |
| 722,565.00        | 100.00%    | 741,960.00           | 100.00%    | (19,395.00)                        | 100.00%    |
|                   |            |                      |            |                                    |            |
| 5,000.00          | 3.72%      | 0.00                 | 0.00%      | 5,000.00                           | 44.07%     |
| 53,279.64         | 39.67%     | 51,218.67            | 41.65%     | 2,060.97                           | 18.16%     |
| 75,723.14         | 56.38%     | 71,548.14            | 58.19%     | 4,175.00                           | 36.80%     |
| 309.82            | 0.23%      | 199.70               | 0.16%      | 110.12                             | 0.97%      |
| 134,312.60        | 100.00%    | 122,966.51           | 100.00%    | 11,346.09                          | 100.00%    |
| 102,076,997.07    |            | 91,338,250.09        |            | 10,738,746.98                      | 11.76%     |
| 145,135,540.24    |            | 128,024,184.74       |            | 17,111,355.50                      | 13.37%     |



**FINANCIAL LIABILITIES****20101 PAYABLES**

2-01-01-010 Accounts Payable  
 2-01-02-040 Loans Payable-Domestic (LBP & RBSI)  
**Total Payable**

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

2-02-01-010 Due to BIR  
 2-02-01-020 Due to GSIS  
 2-02-01-030 Due to PAG-IBIG  
 2-02-01-040 Due to PhilHealth  
 2-02-01-110 Due to SSS  
**Total Inter-Agency Payable**

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable  
**Total Trust Liabilities**

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

2-05-01-990 Other Deferred Credits  
**Total Deferred Credits**

**OTHER PAYABLES****29999 OTHER PAYABLES**

2-99-99-040 Undistributed Collections (LBP & RBSI)  
**Total Other Payables**

**TOTAL NON CURRENT LIABILITIES**  
**TOTAL LIABILITIES**

**EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| Actual This Month |            | YEAR TO DATE         |            | Increase (Decrease) Over Last Year |             |
|-------------------|------------|----------------------|------------|------------------------------------|-------------|
|                   |            | This Month Last Year |            |                                    |             |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total  |
| 851,138.38        | 100.00%    | 122,123.52           | 100.00%    | 729,014.86                         | 100.00%     |
| 0.00              | 0.00%      |                      | 0.00%      | 0.00                               | 0.00%       |
| 851,138.38        | 100.00%    | 122,123.52           | 100.00%    | 729,014.86                         | 100.00%     |
| 267,506.90        | 99.74%     | 380,144.85           | 100.21%    | (112,637.95)                       | 101.35%     |
| (908.71)          | -0.34%     | (2,468.06)           | -0.65%     | 1,559.35                           | -1.40%      |
|                   | 0.00%      | 353.94               | 0.09%      | (353.94)                           | 0.32%       |
| 1,600.00          | 0.60%      | 1,300.00             | 0.34%      | 300.00                             | -0.27%      |
|                   | 0.00%      |                      | 0.00%      | 0.00                               | 0.00%       |
| 268,198.19        | 100.00%    | 379,330.73           | 100.00%    | (111,132.54)                       | 100.00%     |
| 974,884.68        | 100.00%    | 964,884.68           | 100.00%    | 10,000.00                          | 100.00%     |
| 974,884.68        | 100.00%    | 964,884.68           | 100.00%    | 10,000.00                          | 100.00%     |
| 2,094,221.25      |            | 1,466,338.93         |            | 627,882.32                         | 42.82%      |
| 2,872,180.00      | 100.00%    | 35.00                | 100.00%    | 2,872,145.00                       | 100.00%     |
| 2,872,180.00      | 100.00%    | 35.00                | 100.00%    | 2,872,145.00                       | 100.00%     |
| 0.00              | #DIV/0!    | (2,653.57)           | 100.00%    | 2,653.57                           | 100.00%     |
| 0.00              | #DIV/0!    | (2,653.57)           | 100.00%    | 2,653.57                           | 100.00%     |
| 2,872,180.00      |            | (2,618.57)           |            | 2,874,798.57                       | -109785.06% |
| 4,966,401.25      |            | 1,463,720.36         |            | 3,502,680.89                       | 239.30%     |
| 5,703,735.26      | 4.07%      | 2,636,235.26         | 2.08%      | 3,067,500.00                       | 22.54%      |
| 134,465,403.73    | 95.93%     | 123,924,229.12       | 97.92%     | 10,541,174.61                      | 77.46%      |
| 140,169,138.99    | 100.00%    | 126,560,464.38       | 100.00%    | 13,608,674.61                      | 100.00%     |
| 145,135,540.24    |            | 128,024,184.74       |            | 17,111,355.50                      | 13.37%      |

Prepared by:

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Reviewed by:

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 Data Controller/OIC-Admin

Noted by:

MANFRED M. FUENTESFINA  
 General Manager C





**SAGAY WATER DISTRICT**  
SAGAY CITY, NEGROS OCCIDENTAL

**STATEMENT OF FINANCIAL POSITION**  
FOR THE MONTH ENDED August 2018

|  |   | YEAR TO DATE         |                |                      |                |                                    |                |
|--|---|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|  |   | Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
|  |   | Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| <b>CASH AND CASH EQUIVALENTS</b>       |   |                      |                |                      |                |                                    |                |
| 10101 CASH ON HAND                     |   |                      |                |                      |                |                                    |                |
| 1-01-01-010                            | Cash-Collecting Officer                                   | 171,890.04           | 0.41%          | 173,153.09           | 0.56%          | (1,263.05)                         | -0.01%         |
| 1-01-01-020                            | Petty Cash  | 10,000.00            | 0.02%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |
| 10102 CASH IN BANK - LOCAL CURRENCY    |   |                      |                |                      |                |                                    |                |
| 1-01-02-020                            | Cash in Bank - Local Currency, Current Account            | 25,309,203.36        | 60.72%         | 14,757,180.58        | 47.60%         | 10,552,022.78                      | 98.79%         |
| 1-01-02-030                            | Cash in Bank-Local Currency Savings Acct.                 | 16,189,724.53        | 38.84%         | 16,059,649.61        | 51.81%         | 130,074.92                         | 1.22%          |
| <b>Total Cash and Cash Equivalents</b> |   | <b>41,680,817.93</b> | <b>100.00%</b> | <b>30,999,983.28</b> | <b>100.00%</b> | <b>10,680,834.65</b>               | <b>100.00%</b> |
| <b>RECEIVABLES</b>                     |   |                      |                |                      |                |                                    |                |
| 10301 LOANS AND RECEIVABLE ACCOUNTS    |   |                      |                |                      |                |                                    |                |
| 1-03-01-010                            | Accounts Receivable                                       | 3,721,869.51         | 112.43%        | 3,625,241.10         | 105.11%        | 96,628.41                          | -69.62%        |
| 1-03-01-011                            | Allowance for Impairment - Accounts Receivable            | (834,683.89)         | -25.21%        | (751,010.93)         | -21.77%        | (83,672.96)                        | 60.28%         |
| 10305 OTHER RECEIVABLES                |   |                      |                |                      |                |                                    |                |
| 1-03-05-990                            | Other Receivables   | 423,171.07           | 12.78%         | 574,930.11           | 16.67%         | (151,759.04)                       | 109.33%        |
| <b>Total Receivables</b>               |   | <b>3,310,356.69</b>  | <b>100.00%</b> | <b>3,449,160.28</b>  | <b>100.00%</b> | <b>(138,803.59)</b>                | <b>100.00%</b> |
| <b>INVENTORIES</b>                     |   |                      |                |                      |                |                                    |                |
| 10404 INVENTORY HELD FOR CONSUMPTION   |   |                      |                |                      |                |                                    |                |
| 1-04-04-010                            | Office Supplies Inventory                                 | 178,624.49           | 6.02%          | 168,582.79           | 4.48%          | 10,041.70                          | -1.26%         |
| 1-04-04-120                            | Chemicals & Filtering Supply Inv.                         | 206,510.00           | 6.96%          | 67,780.00            | 1.80%          | 138,730.00                         | -17.46%        |
| 1-04-02-990                            | Other Supplies and Materials for Distribution             | 2,580,831.66         | 87.01%         | 3,523,941.26         | 93.71%         | (943,109.60)                       | 118.73%        |
| <b>Total Inventories</b>               |   | <b>2,965,966.15</b>  | <b>100.00%</b> | <b>3,760,304.05</b>  | <b>100.00%</b> | <b>(794,337.90)</b>                | <b>100.00%</b> |
| 10405 SEMI-EXPENDABLE                  |   |                      |                |                      |                |                                    |                |
| 1-04-05-020                            | Semi-Expendable Office Equipment                          | 25,218.44            | 15.81%         | 0.00                 | 0.00%          | 25,218.44                          | 15.81%         |
| 1-04-05-030                            | Semi-Expendable Information & Communication Tech. Equipt. | 27,590.00            | 17.29%         | 0.00                 | 0.00%          | 27,590.00                          | 17.29%         |
| 1-04-06-010                            | Semi-Expendable Furniture & Fixture                       | 14,724.00            | 9.23%          | 0.00                 | 0.00%          | 14,724.00                          | 9.23%          |
| 1-04-05-120                            | Semi-Expendable Sports Equipment                          | 9,768.00             | 6.12%          | 0.00                 | 0.00%          | 9,768.00                           | 6.12%          |
| 1-04-05-190                            | Semi-Expendable Other Machinery & Equipment               | 82,240.00            | 51.55%         | 0.00                 | 0.00%          | 82,240.00                          | 51.55%         |
| <b>Total Semi-Expendable</b>           |   | <b>159,540.44</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>159,540.44</b>                  | <b>100.00%</b> |
| <b>TOTAL CURRENT ASSET</b>             |   | <b>48,116,681.21</b> |                | <b>38,209,447.61</b> |                | <b>9,907,233.60</b>                | <b>25.93%</b>  |



**PROPERTY, PLANT AND EQUIPMENT**

**10603 INFRASTRUCTURE ASSET**

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
**Net**

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 115,616,608.41       | 156.62%        | 107,352,778.07       | 152.89%        | 8,263,830.34                       | 229.17%        |
| (41,796,794.23)      | -56.62%        | (37,139,009.44)      | -52.89%        | (4,657,784.79)                     | -129.17%       |
| <b>73,819,814.18</b> | <b>100.00%</b> | <b>70,213,768.63</b> | <b>100.00%</b> | <b>3,606,045.55</b>                | <b>100.00%</b> |

**10604 BUILDINGS AND OTHER STRUCTURES**

1-06-04-010 Buildings  
1-06-04-011 Accumulated Depreciation - Buildings  
1-06-04-070 Water Plant, Structure and Improvements  
Accumulated Depreciation - Water, Plant  
1-06-04-071 ,  
Structure & Improvements  
**Net**

|                     |                |                     |                |                     |                |
|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| 3,739,662.93        | 65.05%         | 3,739,662.93        | 83.16%         | 0.00                | 0.00%          |
| (798,135.85)        | -13.88%        | (694,743.72)        | -15.45%        | (103,392.13)        | -8.26%         |
| 3,260,005.51        | 56.71%         | 1,815,226.01        | 40.37%         | 1,444,779.50        | 115.38%        |
| (452,580.14)        | -7.87%         | (363,399.55)        | -8.08%         | (89,180.59)         | -7.12%         |
| <b>5,748,952.45</b> | <b>100.00%</b> | <b>4,496,745.67</b> | <b>100.00%</b> | <b>1,252,206.78</b> | <b>100.00%</b> |

**10605 MACHINERY AND EQUIPMENT**

1-06-05-010 Machinery  
1-06-05-011 Accumulated Depreciation - Machinery  
1-06-05-990 Other Equipment  
1-06-05-991 Accumulated Depreciation - Other Equipment  
1-06-05-020 Office Equipment  
1-06-05-021 Accumulated Depreciation - Office Equipment  
1-06-05-030 Information and Communication Technology  
Accumulated Depreciation Information &  
1-06-05-031 Communication  
Technology Equipment  
1-06-05-130 Sports Equipment  
1-06-05-131 Accumulated Depreciation - Sports Equipmen  
1-06-07-010 Furniture & Fixtures  
1-06-07-011 Accumulated Depreciation - Furnitures & Fixt  
**Net**

|                      |                |                      |                |                     |                |
|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 26,957,908.24        | 141.84%        | 24,833,377.46        | 147.64%        | 2,124,530.78        | 97.22%         |
| (10,340,497.90)      | -54.41%        | (9,187,032.34)       | -54.62%        | (1,153,465.56)      | -52.78%        |
| 2,608,788.06         | 13.73%         |                      | 0.00%          | 2,608,788.06        | 119.37%        |
| (1,310,382.66)       | -6.89%         |                      | 0.00%          | (1,310,382.66)      | -59.96%        |
| 888,857.04           | 4.58%          | 3,825,929.23         | 22.75%         | (2,937,072.19)      | -134.40%       |
| (682,138.84)         | -3.59%         | (2,651,797.27)       | -15.77%        | 1,969,658.43        | 90.13%         |
| 2,680,790.75         | 14.11%         |                      | 0.00%          | 2,680,790.75        | 122.67%        |
| (1,846,152.66)       | -9.71%         |                      | 0.00%          | (1,846,152.66)      | -84.48%        |
| 11,800.00            | 0.06%          |                      | 0.00%          | 11,800.00           | 0.54%          |
| (10,620.00)          | -0.06%         |                      | 0.00%          | (10,620.00)         | -0.49%         |
| 543,611.44           | 2.86%          |                      | 0.00%          | 543,611.44          | 24.87%         |
| (496,103.12)         | -2.61%         |                      | 0.00%          | (496,103.12)        | -22.70%        |
| <b>19,005,860.35</b> | <b>100.00%</b> | <b>16,820,477.08</b> | <b>100.00%</b> | <b>2,185,383.27</b> | <b>100.00%</b> |

**10606 TRANSPORTATION EQUIPMENT**

1-06-06-010 Motor Vehicles  
1-06-06-011 Accumulated Depreciation - Motor Vehicles  
**Net**

|                     |                |                     |                |                    |                |
|---------------------|----------------|---------------------|----------------|--------------------|----------------|
| 3,450,386.53        | 241.62%        | 3,194,111.53        | 221.30%        | 256,275.00         | -1669.26%      |
| (2,022,380.52)      | -141.62%       | (1,750,752.91)      | -121.30%       | (271,627.61)       | 1769.26%       |
| <b>1,428,006.01</b> | <b>100.00%</b> | <b>1,443,358.62</b> | <b>100.00%</b> | <b>(15,352.61)</b> | <b>100.00%</b> |



|                                     |  | YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------------------------|--|-------------------|------------|----------------------|------------|------------------------------------|------------|
|                                     |  | Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
|                                     |  | Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 10699 CONSTRUCTION IN PROGRESS      |  |                   |            |                      |            |                                    |            |
| 1-06-99-030                         | Construction in Progress - Buildings & Other S | 27,525.00         | 1.16%      | 395,142.50           | 100.00%    | (367,617.50)                       | -18.64%    |
| 1-06-99-020                         | Construction in Progress - Plant               | 2,339,971.21      | 98.84%     | 0.00                 | 0.00%      | 2,339,971.21                       | 118.64%    |
|                                     | Net  | 2,367,496.21      | 100.00%    | 395,142.50           | 100.00%    | 1,972,353.71                       | 100.00%    |
| Total Property, Plant and Equipment |  | 102,370,129.20    |            | 93,369,492.50        |            | 9,000,636.70                       |            |
| INTANGIBLE ASSETS                   |  |                   |            |                      |            |                                    |            |
| 10801 INTANGIBLE ASSETS             |  |                   |            |                      |            |                                    |            |
| 1-08-01-020                         | Computer Software                              | 387,900.00        | 53.92%     | 0.00                 | 0.00%      | 387,900.00                         | -1714.29%  |
| 1-08-01-021                         | Accumulated Amortization - Computer Softwa     | (22,627.50)       | -3.15%     | 0.00                 | 0.00%      | (22,627.50)                        | 100.00%    |
| 1-08-99-020                         | Development in Progress- Computer Software     | 354,060.00        | 49.22%     | 741,960.00           | 100.00%    | (387,900.00)                       | 1714.29%   |
|                                     | Net  | 719,332.50        | 100.00%    | 741,960.00           | 100.00%    | (22,627.50)                        | 100.00%    |
| OTHER ASSETS                        |  |                   |            |                      |            |                                    |            |
| 19901 ADVANCES                      |  |                   |            |                      |            |                                    |            |
| 1-99-01-040                         | Advances to Officers & Employee                | 31,920.00         | 20.50%     | 0.00                 | 0.00%      | 31,920.00                          | 86.44%     |
| 19902 PREPAYMENTS                   |  |                   |            |                      |            |                                    |            |
| 1-99-02-050                         | Prepaid Insurance                              | 47,564.02         | 30.55%     | 46,580.50            | 39.22%     | 983.52                             | 2.66%      |
| 19903 DEPOSITS                      |  |                   |            |                      |            |                                    |            |
| 1-99-03-020                         | Guaranty Deposits                              | 75,723.14         | 48.63%     | 71,548.14            | 60.24%     | 4,175.00                           | 11.31%     |
| 19999 OTHER ASSETS                  |  |                   |            |                      |            |                                    |            |
| 1-99-02-080                         | Withholding Tax at Source                      | 493.76            | 0.32%      | 645.68               | 0.54%      | (151.92)                           | -0.41%     |
| Total Other Assets                  |  | 155,700.92        | 100.00%    | 118,774.32           | 100.00%    | 36,926.60                          | 100.00%    |
| TOTAL NON CURRENT ASSET             |  | 103,245,162.62    |            | 94,230,226.82        |            | 9,014,935.80                       | 9.57%      |
| TOTAL ASSETS                        |  | 151,361,843.83    |            | 132,439,674.43       |            | 18,922,169.40                      | 14.29%     |



**FINANCIAL LIABILITIES****20101 PAYABLES**

|                      |                                     |
|----------------------|-------------------------------------|
| 2-01-01-010          | Accounts Payable                    |
| 2-01-02-040          | Loans Payable-Domestic (LBP & RBSI) |
| <b>Total Payable</b> |                                     |

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

|                                   |                   |
|-----------------------------------|-------------------|
| 2-02-01-010                       | Due to BIR        |
| 2-02-01-020                       | Due to GSIS       |
| 2-02-01-030                       | Due to PAG-IBIG   |
| 2-02-01-040                       | Due to PhilHealth |
| 2-02-01-110                       | Due to SSS        |
| <b>Total Inter-Agency Payable</b> |                   |

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

|                                |                           |
|--------------------------------|---------------------------|
| 2-04-01-050                    | Customers Deposit Payable |
| <b>Total Trust Liabilities</b> |                           |

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

|                               |                        |
|-------------------------------|------------------------|
| 2-05-01-990                   | Other Deferred Credits |
| <b>Total Deferred Credits</b> |                        |

**OTHER PAYABLES****29999 OTHER PAYABLES**

|                             |  |
|-----------------------------|--|
| 2-99-99-040                 | Undistributed Collections (LBP & RBSI) |
| <b>Total Other Payables</b> |  |

**TOTAL NON CURRENT LIABILITIES**  
**TOTAL LIABILITIES**
**EQUITY**

|       |                               |
|-------|-------------------------------|
| 30101 | GOVERNMENT EQUITY             |
| 30701 | RETAINED EARNINGS / (DEFICIT) |

**TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| YEAR TO DATE          |                |                       |                |                                    |                    |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|--------------------|
| Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                    |
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total         |
| 664,320.61            | 100.00%        | 3,129,857.64          | 100.08%        | (2,465,537.03)                     | 100.11%            |
| 0.00                  | 0.00%          | (2,653.57)            | -0.08%         | 2,653.57                           | -0.11%             |
| <b>664,320.61</b>     | <b>100.00%</b> | <b>3,127,204.07</b>   | <b>100.00%</b> | <b>(2,462,883.46)</b>              | <b>100.00%</b>     |
|                       |                |                       |                |                                    |                    |
| 87,466.44             | 96.40%         | 257,521.97            | 99.57%         | (170,055.53)                       | 101.29%            |
| 70.09                 | 0.08%          | (2,497.25)            | -0.97%         | 2,567.34                           | -1.53%             |
| 0.00                  | 0.00%          | 807.88                | 0.31%          | (807.88)                           | 0.48%              |
| 3,200.00              | 3.53%          | 2,800.00              | 1.08%          | 400.00                             | -0.24%             |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%              |
| <b>90,736.53</b>      | <b>100.00%</b> | <b>258,632.60</b>     | <b>100.00%</b> | <b>(167,896.07)</b>                | <b>100.00%</b>     |
|                       |                |                       |                |                                    |                    |
| 974,884.68            | 100.00%        | 964,884.68            | 100.00%        | 10,000.00                          | 100.00%            |
| <b>974,884.68</b>     | <b>100.00%</b> | <b>964,884.68</b>     | <b>100.00%</b> | <b>10,000.00</b>                   | <b>100.00%</b>     |
| <b>1,729,941.82</b>   |                | <b>4,350,721.35</b>   |                | <b>(2,620,779.53)</b>              | <b>-60.24%</b>     |
|                       |                |                       |                |                                    |                    |
| 8,294,064.04          | 100.00%        | 200.00                | 100.00%        | 8,293,864.04                       | 100.00%            |
| <b>8,294,064.04</b>   | <b>100.00%</b> | <b>200.00</b>         | <b>100.00%</b> | <b>8,293,864.04</b>                | <b>100.00%</b>     |
|                       |                |                       |                |                                    |                    |
| 2,442.85              | 100.00%        | 0.00                  | 0.00%          | 2,442.85                           | 100.00%            |
| <b>2,442.85</b>       | <b>100.00%</b> | <b>0.00</b>           | <b>0.00%</b>   | <b>2,442.85</b>                    | <b>100.00%</b>     |
| <b>8,296,506.89</b>   |                | <b>200.00</b>         |                | <b>8,296,306.89</b>                | <b>4148153.45%</b> |
| <b>10,026,448.71</b>  |                | <b>4,350,921.35</b>   |                | <b>5,675,527.36</b>                | <b>130.44%</b>     |
|                       |                |                       |                |                                    |                    |
| 5,703,735.26          | 4.04%          | 2,636,235.26          | 2.06%          | 3,067,500.00                       | 23.16%             |
| 135,631,659.86        | 95.96%         | 125,452,517.82        | 97.94%         | 10,179,142.04                      | 76.84%             |
| <b>141,335,395.12</b> | <b>100.00%</b> | <b>128,088,753.08</b> | <b>100.00%</b> | <b>13,246,642.04</b>               | <b>100.00%</b>     |
| <b>151,361,843.83</b> |                | <b>132,439,674.43</b> |                | <b>18,922,169.40</b>               | <b>14.29%</b>      |

Prepared by:

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Reviewed by:

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Noted by:

MANFRED M. FUENTESFINA  
General Manager C

F





**SAGAY WATER DISTRICT**  
SAGAY CITY, NEGROS OCCIDENTAL

**STATEMENT OF FINANCIAL POSITION**  
FOR THE MONTH ENDED September 2018

**CASH AND CASH EQUIVALENTS**

10101 CASH ON HAND

1-01-01-010 Cash-Collecting Officer

1-01-01-020 Petty Cash

10102 CASH IN BANK - LOCAL CURRENCY

1-01-02-020 Cash in Bank - Local Currency, Current Account

1-01-02-030 Cash in Bank-Local Currency Savings Acct.

**Total Cash and Cash Equivalents**

**RECEIVABLES**

10301 LOANS AND RECEIVABLE ACCOUNTS

1-03-01-010 Accounts Receivable

1-03-01-011 Allowance for Impairment - Accounts Receivable

10305 OTHER RECEIVABLES

1-03-05-990 Other Receivables

**Total Receivables**

**INVENTORIES**

10404 INVENTORY HELD FOR CONSUMPTION

1-04-04-010 Office Supplies Inventory

1-04-04-120 Chemicals & Filtering Supply Inv.

1-04-02-990 Other Supplies and Materials for Distribution

**Total Inventories**

10405 SEMI-EXPENDABLE

1-04-05-020 Semi-Expendable Office Equipment

1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.

1-04-06-010 Semi-Expendable Furniture & Fixture

1-04-05-120 Semi-Expendable Sports Equipment

1-04-05-190 Semi-Expendable Other Machinery & Equipment

**Total Semi-Expendable**

**TOTAL CURRENT ASSET**

|  |  | YEAR TO DATE         |                |                      |                |                                    |                |
|--|--|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|  |  | Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
|  |  | Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
|  |  | 248,901.58           | 0.60%          | 216,110.51           | 0.66%          | 32,791.07                          | 0.39%          |
|  |  | 10,000.00            | 0.02%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |
|  |  | 24,840,858.93        | 60.15%         | 16,669,737.30        | 50.57%         | 8,171,121.63                       | 98.04%         |
|  |  | 16,200,835.37        | 39.23%         | 16,070,687.76        | 48.75%         | 130,147.61                         | 1.56%          |
|  |  | <b>41,300,595.88</b> | <b>100.00%</b> | <b>32,966,535.57</b> | <b>100.00%</b> | <b>8,334,060.31</b>                | <b>100.00%</b> |
|  |  | 3,981,271.48         | 112.24%        | 3,727,263.96         | 105.91%        | 254,007.52                         | 915.65%        |
|  |  | (834,683.89)         | -23.53%        | (751,010.93)         | -21.34%        | (83,672.96)                        | -301.62%       |
|  |  | 400,428.57           | 11.29%         | 543,022.31           | 15.43%         | (142,593.74)                       | -514.02%       |
|  |  | <b>3,547,016.16</b>  | <b>100.00%</b> | <b>3,519,275.34</b>  | <b>100.00%</b> | <b>27,740.82</b>                   | <b>100.00%</b> |
|  |  | 175,055.99           | 3.93%          | 144,625.39           | 3.98%          | 30,430.60                          | 3.72%          |
|  |  | 448,710.00           | 10.08%         | 90,630.00            | 2.50%          | 358,080.00                         | 43.73%         |
|  |  | 3,827,063.64         | 85.99%         | 3,396,778.63         | 93.52%         | 430,285.01                         | 52.55%         |
|  |  | <b>4,450,829.63</b>  | <b>100.00%</b> | <b>3,632,034.02</b>  | <b>100.00%</b> | <b>818,795.61</b>                  | <b>100.00%</b> |
|  |  | 34,668.44            | 17.19%         | 0.00                 | 0.00%          | 34,668.44                          | 17.19%         |
|  |  | 33,330.00            | 16.53%         | 0.00                 | 0.00%          | 33,330.00                          | 16.53%         |
|  |  | 16,666.00            | 8.26%          | 0.00                 | 0.00%          | 16,666.00                          | 8.26%          |
|  |  | 9,768.00             | 4.84%          | 0.00                 | 0.00%          | 9,768.00                           | 4.84%          |
|  |  | 107,250.00           | 53.18%         | 0.00                 | 0.00%          | 107,250.00                         | 53.18%         |
|  |  | <b>201,682.44</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>201,682.44</b>                  | <b>100.00%</b> |
|  |  | <b>49,500,124.11</b> |                | <b>40,117,844.93</b> |                | <b>9,382,279.18</b>                | <b>23.39%</b>  |



PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)

1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
Net

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 119,292,061.79       | 153.93%        | 107,545,302.29       | 153.45%        | 11,746,759.50                      | 158.55%        |
| (41,796,794.23)      | -53.93%        | (37,458,902.42)      | -53.45%        | (4,337,891.81)                     | -58.55%        |
| <b>77,495,267.56</b> | <b>100.00%</b> | <b>70,086,399.87</b> | <b>100.00%</b> | <b>7,408,867.69</b>                | <b>100.00%</b> |

10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings

1-06-04-011 Accumulated Depreciation - Buildings

1-06-04-070 Water Plant, Structure and Improvements  
Accumulated Depreciation - Water, Plant

1-06-04-071 ,  
Structure & Improvements  
Net

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 3,739,662.93        | 65.28%         | 3,739,662.93        | 76.67%         | 0.00              | 0.00%          |
| (805,942.29)        | -14.07%        | (702,550.16)        | -14.40%        | (103,392.13)      | -12.15%        |
| 3,260,005.51        | 56.91%         | 2,210,368.51        | 45.32%         | 1,049,637.00      | 123.34%        |
| (464,948.57)        | -8.12%         | (369,698.09)        | -7.58%         | (95,250.48)       | -11.19%        |
| <b>5,728,777.58</b> | <b>100.00%</b> | <b>4,877,783.19</b> | <b>100.00%</b> | <b>850,994.39</b> | <b>100.00%</b> |

10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery

1-06-05-011 Accumulated Depreciation - Machinery

1-06-05-990 Other Equipment

1-06-05-991 Accumulated Depreciation - Other Equipment

1-06-05-020 Office Equipment

1-06-05-021 Accumulated Depreciation - Office Equipment

1-06-05-030 Information and Communication Technology  
Accumulated Depreciation Information &

1-06-05-031 Communication  
Technology Equipment

1-06-05-130 Sports Equipment

1-06-05-131 Accumulated Depreciation - Sports Equipmen

1-06-07-010 Furniture & Fixtures

1-06-07-011 Accumulated Depreciation - Furnitures & Fixt  
Net

|                      |                |                      |                |                     |                |
|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 26,983,821.64        | 147.00%        | 24,940,407.46        | 148.90%        | 2,043,414.18        | 127.11%        |
| (10,531,843.90)      | -57.37%        | (9,380,208.93)       | -56.00%        | (1,151,634.97)      | -71.64%        |
| 2,608,788.06         | 14.21%         |                      | 0.00%          | 2,608,788.06        | 162.28%        |
| (1,340,586.60)       | -7.30%         |                      | 0.00%          | (1,340,586.60)      | -83.39%        |
| 888,857.04           | 4.84%          | 3,872,399.23         | 23.12%         | (2,983,542.19)      | -185.59%       |
| (688,993.64)         | -3.75%         | (2,683,336.24)       | -16.02%        | 1,994,342.60        | 124.06%        |
| 2,680,790.75         | 14.60%         |                      | 0.00%          | 2,680,790.75        | 166.76%        |
| (2,288,806.40)       | -12.47%        |                      | 0.00%          | (2,288,806.40)      | -142.37%       |
| 11,800.00            | 0.06%          |                      | 0.00%          | 11,800.00           | 0.73%          |
| (10,620.00)          | -0.06%         |                      | 0.00%          | (10,620.00)         | -0.66%         |
| 543,611.44           | 2.96%          |                      | 0.00%          | 543,611.44          | 33.81%         |
| (499,936.63)         | -2.72%         |                      | 0.00%          | (499,936.63)        | -31.10%        |
| <b>18,356,881.76</b> | <b>100.00%</b> | <b>16,749,261.52</b> | <b>100.00%</b> | <b>1,607,620.24</b> | <b>100.00%</b> |

10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles

1-06-06-011 Accumulated Depreciation - Motor Vehicles  
Net

|                     |                |                     |                |                    |                |
|---------------------|----------------|---------------------|----------------|--------------------|----------------|
| 3,518,537.53        | 238.35%        | 3,312,386.53        | 214.63%        | 206,151.00         | -307.19%       |
| (2,042,358.81)      | -138.35%       | (1,769,099.99)      | -114.63%       | (273,258.82)       | 407.19%        |
| <b>1,476,178.72</b> | <b>100.00%</b> | <b>1,543,286.54</b> | <b>100.00%</b> | <b>(67,107.82)</b> | <b>100.00%</b> |



|                                |  | YEAR TO DATE          |                |                       |                |                                    |                |
|--------------------------------|--|-----------------------|----------------|-----------------------|----------------|------------------------------------|----------------|
|                                |  | Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                |
|                                |  | Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total     |
| 10699 CONSTRUCTION IN PROGRESS |  |                       |                |                       |                |                                    |                |
| 1-06-99-030                    | Construction in Progress - Buildings & Other S | 222,033.50            | 100.00%        | 0.00                  | 0.00%          | 222,033.50                         | 100.00%        |
| 1-06-99-020                    | Construction in Progress - Plant               | 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%          |
|                                | <b>Net</b>                                     | <b>222,033.50</b>     | <b>100.00%</b> | <b>0.00</b>           | <b>0.00%</b>   | <b>222,033.50</b>                  | <b>100.00%</b> |
|                                | <b>Total Property, Plant and Equipment</b>     | <b>103,279,139.12</b> |                | <b>93,256,731.12</b>  |                | <b>10,022,408.00</b>               | <b>10.75%</b>  |
| <b>INTANGIBLE ASSETS</b>       |  |                       |                |                       |                |                                    |                |
| 10801 INTANGIBLE ASSETS        |  |                       |                |                       |                |                                    |                |
| 1-08-01-020                    | Computer Software                              | 387,900.00            | 54.17%         | 0.00                  | 0.00%          | 387,900.00                         | -1500.00%      |
| 1-08-01-021                    | Accumulated Amortization - Computer Softw      | (25,860.00)           | -3.61%         | 0.00                  | 0.00%          | (25,860.00)                        | 100.00%        |
| 1-08-99-020                    | Development in Progress- Computer Softwar      | 354,060.00            | 49.44%         | 741,960.00            | 100.00%        | (387,900.00)                       | 1500.00%       |
|                                | <b>Net</b>                                     | <b>716,100.00</b>     | <b>100.00%</b> | <b>741,960.00</b>     | <b>100.00%</b> | <b>(25,860.00)</b>                 | <b>100.00%</b> |
| <b>OTHER ASSETS</b>            |  |                       |                |                       |                |                                    |                |
| 19901 ADVANCES                 |  |                       |                |                       |                |                                    |                |
| 1-99-01-040                    | Advances to Officers & Employee                | 10,000.00             | 6.69%          | 15,670.00             | 10.44%         | (5,670.00)                         | 821.33%        |
| 19902 PREPAYMENTS              |  |                       |                |                       |                |                                    |                |
| 1-99-02-050                    | Prepaid Insurance                              | 63,026.56             | 42.20%         | 62,341.70             | 41.55%         | 684.86                             | -99.21%        |
| 19903 DEPOSITS                 |  |                       |                |                       |                |                                    |                |
| 1-99-03-020                    | Guaranty Deposits                              | 75,723.14             | 50.70%         | 71,548.14             | 47.68%         | 4,175.00                           | -604.77%       |
| 19999 OTHER ASSETS             |  |                       |                |                       |                |                                    |                |
| 1-99-02-080                    | Withholding Tax at Source                      | 617.77                | 0.41%          | 497.97                | 0.33%          | 119.80                             | -17.35%        |
|                                | <b>Total Other Assets</b>                      | <b>149,367.47</b>     | <b>100.00%</b> | <b>150,057.81</b>     | <b>100.00%</b> | <b>(690.34)</b>                    | <b>100.00%</b> |
|                                | <b>TOTAL NON CURRENT ASSET</b>                 | <b>104,144,606.59</b> |                | <b>94,148,748.93</b>  |                | <b>9,995,857.66</b>                | <b>10.62%</b>  |
|                                | <b>TOTAL ASSETS</b>                            | <b>153,644,730.70</b> |                | <b>134,266,593.86</b> |                | <b>19,378,136.84</b>               | <b>14.43%</b>  |



**FINANCIAL LIABILITIES****20101 PAYABLES**

2-01-01-010 Accounts Payable  
2-01-02-040 Loans Payable-Domestic (LBP & RBSI)

**Total Payable****INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

2-02-01-010 Due to BIR  
2-02-01-020 Due to GSIS  
2-02-01-030 Due to PAG-IBIG  
2-02-01-040 Due to PhilHealth  
2-02-01-110 Due to SSS

**Total Inter-Agency Payable****TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable

**Total Trust Liabilities****TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**


2-05-01-990 Other Deferred Credits

**Total Deferred Credits****OTHER PAYABLES****29999 OTHER PAYABLES**

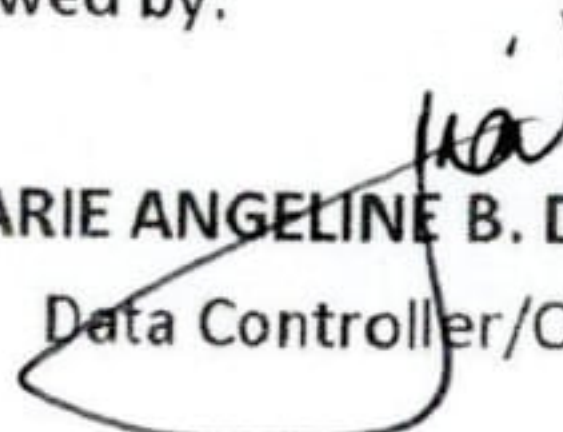
2-99-99-040 Undistributed Collections (LBP & RBSI)

**Total Other Payables****TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**


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Noted by:

  
MANFRED M. FUENTESFINA  
General Manager C

| YEAR TO DATE          |                |                       |                |                                    |                     |  |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|---------------------|--|
| Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                     |  |
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total          |  |
| 1,723,890.93          | 100.00%        | 3,268,497.70          | 100.04%        | (1,544,606.77)                     | 100.09%             |  |
| 0.00                  | 0.00%          | (1,353.57)            | -0.04%         | 1,353.57                           | -0.09%              |  |
| <b>1,723,890.93</b>   | <b>100.00%</b> | <b>3,267,144.13</b>   | <b>100.00%</b> | <b>(1,543,253.20)</b>              | <b>100.00%</b>      |  |
|                       |                |                       |                |                                    |                     |  |
| 531,439.12            | 99.81%         | 270,514.33            | 100.85%        | 260,924.79                         | 98.76%              |  |
| 985.23                | 0.19%          | (2,525.90)            | -0.94%         | 3,511.13                           | 1.33%               |  |
| (51.00)               | -0.01%         | 256.63                | 0.10%          | (307.63)                           | -0.12%              |  |
| (100.00)              | -0.02%         | 0.00                  | 0.00%          | (100.00)                           | -0.04%              |  |
| 165.00                | 0.03%          | 0.00                  | 0.00%          | 165.00                             | 0.06%               |  |
| <b>532,438.35</b>     | <b>100.00%</b> | <b>268,245.06</b>     | <b>100.00%</b> | <b>264,193.29</b>                  | <b>100.00%</b>      |  |
|                       |                |                       |                |                                    |                     |  |
| 974,884.68            | 100.00%        | 964,884.68            | 100.00%        | 10,000.00                          | 100.00%             |  |
| <b>974,884.68</b>     | <b>100.00%</b> | <b>964,884.68</b>     | <b>100.00%</b> | <b>10,000.00</b>                   | <b>100.00%</b>      |  |
| <b>3,231,213.96</b>   |                | <b>4,500,273.87</b>   |                | <b>(1,269,059.91)</b>              | <b>-28.20%</b>      |  |
|                       |                |                       |                |                                    |                     |  |
| 8,294,064.04          | 100.00%        | 35.00                 | 100.00%        | 8,294,029.04                       | 100.00%             |  |
| <b>8,294,064.04</b>   | <b>100.00%</b> | <b>35.00</b>          | <b>100.00%</b> | <b>8,294,029.04</b>                | <b>100.00%</b>      |  |
|                       |                |                       |                |                                    |                     |  |
| 1,547.48              | 100.00%        | 0.00                  | 0.00%          | 1,547.48                           | 100.00%             |  |
| <b>1,547.48</b>       | <b>100.00%</b> | <b>0.00</b>           | <b>0.00%</b>   | <b>1,547.48</b>                    | <b>100.00%</b>      |  |
| <b>8,295,611.52</b>   |                | <b>35.00</b>          |                | <b>8,295,576.52</b>                | <b>23701647.20%</b> |  |
| <b>11,526,825.48</b>  |                | <b>4,500,308.87</b>   |                | <b>7,026,516.61</b>                | <b>156.13%</b>      |  |
|                       |                |                       |                |                                    |                     |  |
| 5,703,735.26          | 4.01%          | 2,636,235.26          | 2.03%          | 3,067,500.00                       | 24.83%              |  |
| 136,414,169.96        | 95.99%         | 127,130,049.73        | 97.97%         | 9,284,120.23                       | 75.17%              |  |
| <b>142,117,905.22</b> | <b>100.00%</b> | <b>129,766,284.99</b> | <b>100.00%</b> | <b>12,351,620.23</b>               | <b>100.00%</b>      |  |
| <b>153,644,730.70</b> |                | <b>134,266,593.86</b> |                | <b>19,378,136.84</b>               | <b>14.43%</b>       |  |





**SAGAY WATER DISTRICT**  
SAGAY CITY, NEGROS OCCIDENTAL

**STATEMENT OF FINANCIAL POSITION**  
FOR THE MONTH ENDED October 2018

**CASH AND CASH EQUIVALENTS**

10101 CASH ON HAND

1-01-01-010 Cash-Collecting Officer

1-01-01-020 Petty Cash

10102 CASH IN BANK - LOCAL CURRENCY

1-01-02-020 Cash in Bank - Local Currency, Current Account

1-01-02-030 Cash in Bank-Local Currency Savings Acct.

**Total Cash and Cash Equivalents**

**RECEIVABLES**

10301 LOANS AND RECEIVABLE ACCOUNTS

1-03-01-010 Accounts Receivable

1-03-01-011 Allowance for Impairment - Accounts Receivable

10305 OTHER RECEIVABLES

1-03-05-990 Other Receivables

**Total Receivables**

**INVENTORIES**

10404 INVENTORY HELD FOR CONSUMPTION

1-04-04-010 Office Supplies Inventory

1-04-04-120 Chemicals & Filtering Supply Inv.

1-04-02-990 Other Supplies and Materials for Distribution

**Total Inventories**

10405 SEMI-EXPENDABLE

1-04-05-020 Semi-Expendable Office Equipment

1-04-05-030 Semi-Expendable Information & Communication Tech. Equipt.

1-04-06-010 Semi-Expendable Furniture & Fixture

1-04-05-120 Semi-Expendable Sports Equipment

1-04-05-190 Semi-Expendable Other Machinery & Equipment

**Total Semi-Expendable**

**TOTAL CURRENT ASSET**

|  |  | YEAR TO DATE         |                |                      |                |                                    |                |
|--|--|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
|  |  | Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
|  |  | Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
|  |  | 157,580.80           | 0.36%          | 297,222.91           | 0.81%          | (139,642.11)                       | -1.96%         |
|  |  | 10,000.00            | 0.02%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |
|  |  | 27,261,279.33        | 62.47%         | 17,248,427.44        | 47.24%         | 10,012,851.89                      | 140.41%        |
|  |  | 16,211,577.69        | 37.15%         | 18,953,523.50        | 51.91%         | (2,741,945.81)                     | -38.45%        |
|  |  | <b>43,640,437.82</b> | <b>100.00%</b> | <b>36,509,173.85</b> | <b>100.00%</b> | <b>7,131,263.97</b>                | <b>100.00%</b> |
|  |  | 3,605,305.25         | 113.68%        | 3,667,520.47         | 108.11%        | (62,215.22)                        | 28.16%         |
|  |  | (834,683.89)         | -26.32%        | (751,010.93)         | -22.14%        | (83,672.96)                        | 37.87%         |
|  |  | 400,961.57           | 12.64%         | 476,008.63           | 14.03%         | (75,047.06)                        | 33.97%         |
|  |  | <b>3,171,582.93</b>  | <b>100.00%</b> | <b>3,392,518.17</b>  | <b>100.00%</b> | <b>(220,935.24)</b>                | <b>100.00%</b> |
|  |  | 209,766.99           | 4.57%          | 142,715.89           | 3.47%          | 67,051.10                          | 14.15%         |
|  |  | 400,010.00           | 8.72%          | 167,130.00           | 4.06%          | 232,880.00                         | 49.14%         |
|  |  | 3,979,210.68         | 86.71%         | 3,805,220.33         | 92.47%         | 173,990.35                         | 36.71%         |
|  |  | <b>4,588,987.67</b>  | <b>100.00%</b> | <b>4,115,066.22</b>  | <b>100.00%</b> | <b>473,921.45</b>                  | <b>100.00%</b> |
|  |  | 34,668.44            | 17.19%         | 0.00                 | 0.00%          | 34,668.44                          | 17.19%         |
|  |  | 33,330.00            | 16.53%         | 0.00                 | 0.00%          | 33,330.00                          | 16.53%         |
|  |  | 16,666.00            | 8.26%          | 0.00                 | 0.00%          | 16,666.00                          | 8.26%          |
|  |  | 9,768.00             | 4.84%          | 0.00                 | 0.00%          | 9,768.00                           | 4.84%          |
|  |  | 107,250.00           | 53.18%         | 0.00                 | 0.00%          | 107,250.00                         | 53.18%         |
|  |  | <b>201,682.44</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>201,682.44</b>                  | <b>100.00%</b> |
|  |  | <b>51,602,690.86</b> |                | <b>44,016,758.24</b> |                | <b>7,585,932.62</b>                | <b>17.23%</b>  |



PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
 1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
**Net**

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 121,522,388.85       | 153.25%        | 107,735,295.59       | 154.01%        | 13,787,093.26                      | 147.57%        |
| (42,226,141.00)      | -53.25%        | (37,781,652.75)      | -54.01%        | (4,444,488.25)                     | -47.57%        |
| <b>79,296,247.85</b> | <b>100.00%</b> | <b>69,953,642.84</b> | <b>100.00%</b> | <b>9,342,605.01</b>                | <b>100.00%</b> |

10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings  
 1-06-04-011 Accumulated Depreciation - Buildings  
 1-06-04-070 Water Plant, Structure and Improvements  
 Accumulated Depreciation - Water, Plant  
 1-06-04-071 ,  
 Structure & Improvements  
**Net**

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 3,739,662.93        | 65.51%         | 3,739,662.93        | 76.92%         | 0.00              | 0.00%          |
| (813,748.73)        | -14.25%        | (710,356.60)        | -14.61%        | (103,392.13)      | -12.21%        |
| 3,260,005.51        | 57.11%         | 2,210,368.51        | 45.46%         | 1,049,637.00      | 123.94%        |
| (477,317.00)        | -8.36%         | (377,972.35)        | -7.77%         | (99,344.65)       | -11.73%        |
| <b>5,708,602.71</b> | <b>100.00%</b> | <b>4,861,702.49</b> | <b>100.00%</b> | <b>846,900.22</b> | <b>100.00%</b> |

10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery  
 1-06-05-011 Accumulated Depreciation - Machinery  
 1-06-05-990 Other Equipment  
 1-06-05-991 Accumulated Depreciation - Other Equipment  
 1-06-05-020 Office Equipment  
 1-06-05-021 Accumulated Depreciation - Office Equipment  
 1-06-05-030 Information and Communication Technology  
 Accumulated Depreciation Information &  
 1-06-05-031 Communication  
 Technology Equipment  
 1-06-05-130 Sports Equipment  
 1-06-05-131 Accumulated Depreciation - Sports Equipmen  
 1-06-07-010 Furniture & Fixtures  
 1-06-07-011 Accumulated Depreciation - Furnitures & Fixt  
**Net**

|                      |                |                      |                |                     |                |
|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 28,048,190.57        | 146.34%        | 26,369,819.46        | 146.90%        | 1,678,371.11        | 138.08%        |
| (10,723,578.60)      | -55.95%        | (9,575,544.74)       | -53.34%        | (1,148,033.86)      | -94.45%        |
| 2,608,788.06         | 13.61%         | -                    | 0.00%          | 2,608,788.06        | 214.63%        |
| (1,370,790.54)       | -7.15%         | 0.00                 | 0.00%          | (1,370,790.54)      | -112.78%       |
| 818,857.04           | 4.27%          | 3,872,399.23         | 21.57%         | (3,053,542.19)      | -251.22%       |
| (695,848.44)         | -3.63%         | (2,716,036.95)       | -15.13%        | 2,020,188.51        | 166.20%        |
| 2,680,790.75         | 13.99%         | 0.00                 | 0.00%          | 2,680,790.75        | 220.55%        |
| (2,311,301.03)       | -12.06%        | 0.00                 | 0.00%          | (2,311,301.03)      | -190.15%       |
| 11,800.00            | 0.06%          | 0.00                 | 0.00%          | 11,800.00           | 0.97%          |
| (10,620.00)          | -0.06%         | 0.00                 | 0.00%          | (10,620.00)         | -0.87%         |
| 613,611.44           | 3.20%          | 0.00                 | 0.00%          | 613,611.44          | 50.48%         |
| (503,770.14)         | -2.63%         | 0.00                 | 0.00%          | (503,770.14)        | -41.45%        |
| <b>19,166,129.11</b> | <b>100.00%</b> | <b>17,950,637.00</b> | <b>100.00%</b> | <b>1,215,492.11</b> | <b>100.00%</b> |

10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles  
 1-06-06-011 Accumulated Depreciation - Motor Vehicles  
**Net**

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 4,034,537.53        | 204.81%        | 3,312,386.53        | 217.85%        | 722,151.00        | 160.68%        |
| (2,064,608.35)      | -104.81%       | (1,791,882.38)      | -117.85%       | (272,725.97)      | -60.68%        |
| <b>1,969,929.18</b> | <b>100.00%</b> | <b>1,520,504.15</b> | <b>100.00%</b> | <b>449,425.03</b> | <b>100.00%</b> |



10699 CONSTRUCTION IN PROGRESS

1-06-99-030 Construction in Progress - Buildings & Other S

1-06-99-020 Construction in Progress - Plant

Net

Total Property, Plant and Equipment

INTANGIBLE ASSETS

10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software

1-08-01-021 Accumulated Amortization - Computer Softwa

1-08-99-020 Development in Progress- Computer Softwar

Net

OTHER ASSETS

19901 ADVANCES

1-99-01-040 Advances to Officers & Employee

19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

19903 DEPOSITS

1-99-03-020 Guaranty Deposits

19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

| YEAR TO DATE          |                |                       |                |                                    |                |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|----------------|
| Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                |
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total     |
| 1,019,128.93          | 89.86%         | 0.00                  | 0.00%          | 1,019,128.93                       | 113.98%        |
| 115,000.00            | 10.14%         | 240,000.00            | 0.00%          | (125,000.00)                       | -13.98%        |
| <b>1,134,128.93</b>   | <b>100.00%</b> | <b>240,000.00</b>     | <b>0.00%</b>   | <b>894,128.93</b>                  | <b>100.00%</b> |
| <b>107,275,037.78</b> |                | <b>94,526,486.48</b>  |                | <b>12,748,551.30</b>               | <b>13.49%</b>  |
|                       |                |                       |                |                                    |                |
| 387,900.00            | 54.41%         | 0.00                  | 0.00%          | 387,900.00                         | -1333.33%      |
| (29,092.50)           | -4.08%         | 0.00                  | 0.00%          | (29,092.50)                        | 100.00%        |
| 354,060.00            | 49.67%         | 741,960.00            | 100.00%        | (387,900.00)                       | 1333.33%       |
| <b>712,867.50</b>     | <b>100.00%</b> | <b>741,960.00</b>     | <b>100.00%</b> | <b>(29,092.50)</b>                 | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 0.00                  | 0.00%          | 10,200.00             | 7.37%          | (10,200.00)                        | 282.91%        |
| 58,172.36             | 43.17%         | 56,130.85             | 40.57%         | 2,041.51                           | -56.62%        |
| 75,723.14             | 56.20%         | 71,548.14             | 51.71%         | 4,175.00                           | -115.80%       |
| 850.70                | 0.63%          | 472.57                | 0.34%          | 378.13                             | -10.49%        |
| <b>134,746.20</b>     | <b>100.00%</b> | <b>138,351.56</b>     | <b>100.00%</b> | <b>(3,605.36)</b>                  | <b>100.00%</b> |
| <b>108,122,651.48</b> |                | <b>95,406,798.04</b>  |                | <b>12,715,853.44</b>               | <b>13.33%</b>  |
| <b>159,725,342.34</b> |                | <b>139,423,556.28</b> |                | <b>20,301,786.06</b>               | <b>14.56%</b>  |



**FINANCIAL LIABILITIES****20101 PAYABLES**

2-01-01-010 Accounts Payable  
2-01-02-040 Loans Payable-Domestic (LBP & RBSI)

**Total Payable****INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

2-02-01-010 Due to BIR  
2-02-01-020 Due to GSIS  
2-02-01-030 Due to PAG-IBIG  
2-02-01-040 Due to PhilHealth  
2-02-01-110 Due to SSS

**Total Inter-Agency Payable****TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable

**Total Trust Liabilities****TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

2-05-01-990 Other Deferred Credits


**Total Deferred Credits****OTHER PAYABLES****29999 OTHER PAYABLES**

2-99-99-040 Undistributed Collections (LBP & RBSI)

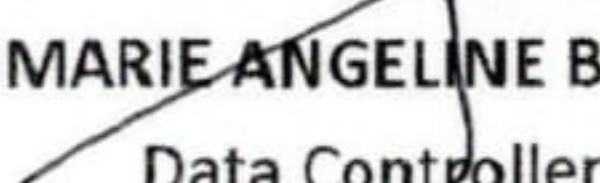
**Total Other Payables****TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| YEAR TO DATE          |                |                       |                |                                    |                |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|----------------|
| Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                |
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total     |
| 529,425.70            | 100.00%        | 1,166,578.82          | 100.00%        | (637,153.12)                       | 100.00%        |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%          |
| <b>529,425.70</b>     | <b>100.00%</b> | <b>1,166,578.82</b>   | <b>100.00%</b> | <b>(637,153.12)</b>                | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 398,334.31            | 98.67%         | 482,719.05            | 99.08%         | (84,384.74)                        | 101.05%        |
| 2,848.33              | 0.71%          | 3,081.83              | 0.63%          | (233.50)                           | 0.28%          |
| 244.66                | 0.06%          | 0.01                  | 0.00%          | 244.65                             | -0.29%         |
| 2,096.84              | 0.52%          | 1,400.00              | 0.29%          | 696.84                             | -0.83%         |
| 165.00                | 0.04%          | 0.00                  | 0.00%          | 165.00                             | -0.20%         |
| <b>403,689.14</b>     | <b>100.00%</b> | <b>487,200.89</b>     | <b>100.00%</b> | <b>(83,511.75)</b>                 | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 974,884.68            | 100.00%        | 964,884.68            | 100.00%        | 10,000.00                          | 100.00%        |
| <b>974,884.68</b>     | <b>100.00%</b> | <b>964,884.68</b>     | <b>100.00%</b> | <b>10,000.00</b>                   | <b>100.00%</b> |
| <b>1,907,999.52</b>   |                | <b>2,618,664.39</b>   |                | <b>(710,664.87)</b>                | <b>-27.14%</b> |
|                       |                |                       |                |                                    |                |
| 13,697,029.04         | 100.00%        | 5,939,550.00          | 100.00%        | 7,757,479.04                       | 100.00%        |
| <b>13,697,029.04</b>  | <b>100.00%</b> | <b>5,939,550.00</b>   | <b>100.00%</b> | <b>7,757,479.04</b>                | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 600.01                | 100.00%        | 0.00                  | 0.00%          | 600.01                             | 100.00%        |
| <b>600.01</b>         | <b>100.00%</b> | <b>0.00</b>           | <b>0.00%</b>   | <b>600.01</b>                      | <b>100.00%</b> |
| <b>13,697,629.05</b>  |                | <b>5,939,550.00</b>   |                | <b>7,758,079.05</b>                | <b>130.62%</b> |
| <b>15,605,628.57</b>  |                | <b>8,558,214.39</b>   |                | <b>7,047,414.18</b>                | <b>82.35%</b>  |
|                       |                |                       |                |                                    |                |
| 7,677,662.26          | 5.33%          | 2,636,235.26          | 2.01%          | 5,041,427.00                       | 38.04%         |
| 136,442,051.51        | 94.67%         | 128,229,106.63        | 97.99%         | 8,212,944.88                       | 61.96%         |
| <b>144,119,713.77</b> | <b>100.00%</b> | <b>130,865,341.89</b> | <b>100.00%</b> | <b>13,254,371.88</b>               | <b>100.00%</b> |
| <b>159,725,342.34</b> |                | <b>139,423,556.28</b> |                | <b>20,301,786.06</b>               | <b>14.56%</b>  |


Prepared by:

  
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Reviewed by:

  
MARIE ANGELINE B. DIVINAGRACIA  
Data Controller/OIC-Admin

Noted by:

  
MANFRED M. FUENTESFINA  
General Manager C





SAGAY WATER DISTRICT  
SAGAY CITY, NEGROS OCCIDENTAL

STATEMENT OF FINANCIAL POSITION  
FOR THE MONTH ENDED November 2018

**CASH AND CASH EQUIVALENTS**

**10101 CASH ON HAND**

1-01-01-010 Cash-Collecting Officer

1-01-01-020 Petty Cash

**10102 CASH IN BANK - LOCAL CURRENCY**

1-01-02-020 Cash in Bank - Local Currency, Current Account

1-01-02-030 Cash in Bank-Local Currency Savings Acct.

**Total Cash and Cash Equivalents**

**RECEIVABLES**

**10301 LOANS AND RECEIVABLE ACCOUNTS**

1-03-01-010 Accounts Receivable

1-03-01-011 Allowance for Impairment - Accounts Receivable

**10305 OTHER RECEIVABLES**

1-03-05-990 Other Receivables

**Total Receivables**

**INVENTORIES**

**10404 INVENTORY HELD FOR CONSUMPTION**

1-04-04-010 Office Supplies Inventory

1-04-04-120 Chemicals & Filtering Supply Inv.

1-04-02-990 Other Supplies and Materials for Distribution

**Total Inventories**

**10405 SEMI-EXPENDABLE**

1-04-05-020 Semi-Expendable Office Equipment

1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.

1-04-06-010 Semi-Expendable Furniture & Fixture

1-04-05-120 Semi-Expendable Sports Equipment

1-04-05-190 Semi-Expendable Other Machinery & Equipment

**Total Semi-Expendable**

**TOTAL CURRENT ASSET**

| YEAR TO DATE         |                |                      |                |                                    |                |  |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|--|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |  |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |  |
| 191,554.43           | 0.45%          | 417,829.65           | 1.18%          | (226,275.22)                       | -3.35%         |  |
| 10,000.00            | 0.02%          | 10,000.00            | 0.03%          | 0.00                               | 0.00%          |  |
| 25,876,335.85        | 61.17%         | 16,154,013.71        | 45.45%         | 9,722,322.14                       | 143.95%        |  |
| 16,222,327.16        | 38.35%         | 18,964,186.34        | 53.35%         | (2,741,859.18)                     | -40.59%        |  |
| <b>42,300,217.44</b> | <b>100.00%</b> | <b>35,546,029.70</b> | <b>100.00%</b> | <b>6,754,187.74</b>                | <b>100.00%</b> |  |
| 3,914,348.72         | 111.95%        | 3,606,268.45         | 109.12%        | 308,080.27                         | 160.65%        |  |
| (834,683.89)         | -23.87%        | (751,010.93)         | -22.73%        | (83,672.96)                        | -43.63%        |  |
| 416,871.12           | 11.92%         | 449,507.63           | 13.60%         | (32,636.51)                        | -17.02%        |  |
| <b>3,496,535.95</b>  | <b>100.00%</b> | <b>3,304,765.15</b>  | <b>100.00%</b> | <b>191,770.80</b>                  | <b>100.00%</b> |  |
| 269,088.99           | 6.13%          | 102,716.09           | 2.72%          | 166,372.90                         | 27.17%         |  |
| 378,810.00           | 8.63%          | 78,510.00            | 2.08%          | 300,300.00                         | 49.03%         |  |
| 3,743,450.58         | 85.25%         | 3,597,672.28         | 95.20%         | 145,778.30                         | 23.80%         |  |
| <b>4,391,349.57</b>  | <b>100.00%</b> | <b>3,778,898.37</b>  | <b>100.00%</b> | <b>612,451.20</b>                  | <b>100.00%</b> |  |
| 34,668.44            | 17.04%         | 0.00                 | 0.00%          | 34,668.44                          | 17.04%         |  |
| 33,330.00            | 16.38%         | 0.00                 | 0.00%          | 33,330.00                          | 16.38%         |  |
| 18,463.00            | 9.07%          | 0.00                 | 0.00%          | 18,463.00                          | 9.07%          |  |
| 9,768.00             | 4.80%          | 0.00                 | 0.00%          | 9,768.00                           | 4.80%          |  |
| 107,250.00           | 52.71%         | 0.00                 | 0.00%          | 107,250.00                         | 52.71%         |  |
| <b>203,479.44</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>203,479.44</b>                  | <b>100.00%</b> |  |
| <b>50,391,582.40</b> |                | <b>42,629,693.22</b> |                | <b>7,761,889.18</b>                | <b>18.21%</b>  |  |



**PROPERTY, PLANT AND EQUIPMENT**
**10603 INFRASTRUCTURE ASSET**

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
 1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
**Net**

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 122,671,621.85       | 153.32%        | 108,163,553.14       | 154.39%        | 14,508,068.71                      | 145.77%        |
| (42,660,260.45)      | -53.32%        | (38,105,238.01)      | -54.39%        | (4,555,022.44)                     | -45.77%        |
| <b>80,011,361.40</b> | <b>100.00%</b> | <b>70,058,315.13</b> | <b>100.00%</b> | <b>9,953,046.27</b>                | <b>100.00%</b> |

**10604 BUILDINGS AND OTHER STRUCTURES**

1-06-04-010 Buildings  
 1-06-04-011 Accumulated Depreciation - Buildings  
 1-06-04-070 Water Plant, Structure and Improvements  
 Accumulated Depreciation - Water, Plant  
 1-06-04-071 ,  
 Structure & Improvements  
**Net**

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 3,739,662.93        | 65.74%         | 3,739,662.93        | 77.18%         | 0.00              | 0.00%          |
| (821,535.67)        | -14.44%        | (718,163.04)        | -14.82%        | (103,372.63)      | -12.26%        |
| 3,260,005.51        | 57.31%         | 2,210,368.51        | 45.62%         | 1,049,637.00      | 124.54%        |
| (489,669.53)        | -8.61%         | (386,246.61)        | -7.97%         | (103,422.92)      | -12.27%        |
| <b>5,688,463.24</b> | <b>100.00%</b> | <b>4,845,621.79</b> | <b>100.00%</b> | <b>842,841.45</b> | <b>100.00%</b> |

**10605 MACHINERY AND EQUIPMENT**

1-06-05-010 Machinery  
 1-06-05-011 Accumulated Depreciation - Machinery  
 1-06-05-990 Other Equipment  
 1-06-05-991 Accumulated Depreciation - Other Equipment  
 1-06-05-020 Office Equipment  
 1-06-05-021 Accumulated Depreciation - Office Equipment  
 1-06-05-030 Information and Communication Technology  
 Accumulated Depreciation Information &  
 1-06-05-031 Communication  
 Technology Equipment  
 1-06-05-130 Sports Equipment  
 1-06-05-131 Accumulated Depreciation - Sports Equipmen  
 1-06-07-010 Furniture & Fixtures  
 1-06-07-011 Accumulated Depreciation - Furnitures & Fixtu  
**Net**

|                      |                |                      |                |                     |                |
|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 28,124,400.45        | 148.15%        | 26,562,673.46        | 148.45%        | 1,561,726.99        | 143.21%        |
| (10,921,735.14)      | -57.53%        | (9,793,221.10)       | -54.73%        | (1,128,514.04)      | -103.48%       |
| 2,608,788.06         | 13.74%         |                      | 0.00%          | 2,608,788.06        | 239.22%        |
| (1,398,906.29)       | -7.37%         |                      | 0.00%          | (1,398,906.29)      | -128.28%       |
| 818,857.04           | 4.31%          | 3,872,399.23         | 21.64%         | (3,053,542.19)      | -280.00%       |
| (701,587.62)         | -3.70%         | (2,748,542.18)       | -15.36%        | 2,046,954.56        | 187.70%        |
| 2,680,790.75         | 14.12%         |                      | 0.00%          | 2,680,790.75        | 245.82%        |
| (2,332,891.16)       | -12.29%        |                      | 0.00%          | (2,332,891.16)      | -213.92%       |
| 11,800.00            | 0.06%          |                      | 0.00%          | 11,800.00           | 1.08%          |
| (10,620.00)          | -0.06%         |                      | 0.00%          | (10,620.00)         | -0.97%         |
| 613,611.44           | 3.23%          |                      | 0.00%          | 613,611.44          | 56.27%         |
| (508,653.65)         | -2.68%         | 0.00                 | 0.00%          | (508,653.65)        | -46.64%        |
| <b>18,983,853.88</b> | <b>100.00%</b> | <b>17,893,309.41</b> | <b>100.00%</b> | <b>1,090,544.47</b> | <b>100.00%</b> |

**10606 TRANSPORTATION EQUIPMENT**

1-06-06-010 Motor Vehicles  
 1-06-06-011 Accumulated Depreciation - Motor Vehicles  
**Net**

|                     |                |                     |                |                   |                |
|---------------------|----------------|---------------------|----------------|-------------------|----------------|
| 4,034,537.53        | 207.56%        | 3,312,386.53        | 221.16%        | 722,151.00        | 161.89%        |
| (2,090,727.89)      | -107.56%       | (1,814,664.77)      | -121.16%       | (276,063.12)      | -61.89%        |
| <b>1,943,809.64</b> | <b>100.00%</b> | <b>1,497,721.76</b> | <b>100.00%</b> | <b>446,087.88</b> | <b>100.00%</b> |



|                   |  | YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|--|-------------------|------------|----------------------|------------|------------------------------------|------------|
|                   |  | Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
|                   |  | Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 10699             | CONSTRUCTION IN PROGRESS                       |                   |            |                      |            |                                    |            |
| 1-06-99-030       | Construction in Progress - Buildings & Other s | 1,230,571.48      | 92.76%     | 0.00                 | 0.00%      | 1,230,571.48                       | 92.76%     |
| 1-06-99-020       | Construction in Progress - Plant               | 96,000.00         | 7.24%      |                      | 0.00%      | 96,000.00                          | 7.24%      |
|                   | Net  | 1,326,571.48      | 100.00%    | 0.00                 | 0.00%      | 1,326,571.48                       | 100.00%    |
|                   | Total Property, Plant and Equipment            | 107,954,059.64    |            | 94,294,968.09        |            | 13,659,091.55                      | 14.49%     |
|                   |  |                   |            |                      |            |                                    |            |
| INTANGIBLE ASSETS |  |                   |            |                      |            |                                    |            |
| 10801             | INTANGIBLE ASSETS                              |                   |            |                      |            |                                    |            |
| 1-08-01-020       | Computer Software                              | 387,900.00        | 54.66%     | 0.00                 | 0.00%      | 387,900.00                         | -1200.00%  |
| 1-08-01-021       | Accumulated Amortization - Computer Softwa     | (32,325.00)       | -4.56%     | 0.00                 | 0.00%      | (32,325.00)                        | 100.00%    |
| 1-08-99-020       | Development in Progress- Computer Softwar      | 354,060.00        | 49.89%     | 741,960.00           | 100.00%    | (387,900.00)                       | 1200.00%   |
|                   | Net  | 709,635.00        | 100.00%    | 741,960.00           | 100.00%    | (32,325.00)                        | 100.00%    |
|                   |  |                   |            |                      |            |                                    |            |
| OTHER ASSETS      |  |                   |            |                      |            |                                    |            |
| 19901             | ADVANCES                                       |                   |            |                      |            |                                    |            |
| 1-99-01-040       | Advances to Officers & Employee                | 0.00              | 0.00%      | 37,029.00            | 21.96%     | (37,029.00)                        | 131.38%    |
| 19902             | PREPAYMENTS                                    |                   |            |                      |            |                                    |            |
| 1-99-02-050       | Prepaid Insurance                              | 60,897.02         | 43.37%     | 59,935.56            | 35.55%     | 961.46                             | -3.41%     |
| 19903             | DEPOSITS                                       |                   |            |                      |            |                                    |            |
| 1-99-03-020       | Guaranty Deposits                              | 77,898.14         | 55.48%     | 71,548.14            | 42.44%     | 6,350.00                           | -22.53%    |
| 19999             | OTHER ASSETS                                   |                   |            |                      |            |                                    |            |
| 1-99-02-080       | Withholding Tax at Source                      | 1,610.71          | 1.15%      | 77.40                | 0.05%      | 1,533.31                           | -5.44%     |
|                   | Total Other Assets                             | 140,405.87        | 100.00%    | 168,590.10           | 100.00%    | (28,184.23)                        | 100.00%    |
|                   | TOTAL NON CURRENT ASSET                        | 108,804,100.51    |            | 95,205,518.19        |            | 13,598,582.32                      | 14.28%     |
|                   | TOTAL ASSETS                                   | 159,195,682.91    |            | 137,835,211.41       |            | 21,360,471.50                      | 15.50%     |



**FINANCIAL LIABILITIES****20101 PAYABLES**

2-01-01-010 Accounts Payable

2-01-02-040 Loans Payable-Domestic (LBP &amp; RBSI)

**Total Payable****INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

2-02-01-010 Due to BIR

2-02-01-020 Due to GSIS

2-02-01-030 Due to PAG-IBIG

2-02-01-040 Due to PhilHealth

2-02-01-110 Due to SSS

**Total Inter-Agency Payable****TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable

**Total Trust Liabilities****TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

2-05-01-990 Other Deferred Credits

**Total Deferred Credits****OTHER PAYABLES****29999 OTHER PAYABLES**

2-99-99-040 Undistributed Collections (LBP &amp; RBSI)

**Total Other Payables****TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

Prepared by:

JONALYN O. DE LOS SANTOS

Corp. Budget Analyst-A

Reviewed by:

MARIE ANGELINE B. DIVINAGRACIA

Data Controller/OIC-Admin

Noted by:

MANFRED M. FUENTESFINA

General Manager C

|                       |                | YEAR TO DATE          |                |                                    |                |
|-----------------------|----------------|-----------------------|----------------|------------------------------------|----------------|
| Actual This Month     |                | This Month Last Year  |                | Increase (Decrease) Over Last Year |                |
| Amount                | % to Total     | Amount                | % to Total     | Variance Amount                    | % to Total     |
| 460,727.19            | 100.00%        | 446,974.77            | 100.00%        | 13,752.42                          | 100.00%        |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%          |
| <b>460,727.19</b>     | <b>100.00%</b> | <b>446,974.77</b>     | <b>100.00%</b> | <b>13,752.42</b>                   | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 144,544.47            | 96.18%         | 275,782.33            | 98.71%         | (131,237.86)                       | 101.66%        |
| 653.09                | 0.43%          | 400.00                | 0.14%          | 253.09                             | -0.20%         |
| 789.28                | 0.53%          |                       | 0.00%          | 789.28                             | -0.61%         |
| 4,300.00              | 2.86%          | 3,200.00              | 1.15%          | 1,100.00                           | -0.85%         |
|                       | 0.00%          |                       | 0.00%          | 0.00                               | 0.00%          |
| <b>150,286.84</b>     | <b>100.00%</b> | <b>279,382.33</b>     | <b>100.00%</b> | <b>(129,095.49)</b>                | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 974,884.68            | 100.00%        | 964,884.68            | 100.00%        | 10,000.00                          | 100.00%        |
| <b>974,884.68</b>     | <b>100.00%</b> | <b>964,884.68</b>     | <b>100.00%</b> | <b>10,000.00</b>                   | <b>100.00%</b> |
| <b>1,585,898.71</b>   |                | <b>1,691,241.78</b>   |                | <b>(105,343.07)</b>                | <b>-6.23%</b>  |
|                       |                |                       |                |                                    |                |
| 13,697,029.04         | 100.00%        | 2,872,380.00          | 100.00%        | 10,824,649.04                      | 100.00%        |
| <b>13,697,029.04</b>  | <b>100.00%</b> | <b>2,872,380.00</b>   | <b>100.00%</b> | <b>10,824,649.04</b>               | <b>100.00%</b> |
|                       |                |                       |                |                                    |                |
| 0.00                  | 0.00%          | 0.00                  | 0.00%          | 0.00                               | 0.00%          |
| <b>0.00</b>           | <b>0.00%</b>   | <b>0.00</b>           | <b>0.00%</b>   | <b>0.00</b>                        | <b>0.00%</b>   |
| <b>13,697,029.04</b>  |                | <b>2,872,380.00</b>   |                | <b>10,824,649.04</b>               | <b>376.85%</b> |
| <b>15,282,927.75</b>  |                | <b>4,563,621.78</b>   |                | <b>10,719,305.97</b>               | <b>234.89%</b> |
|                       |                |                       |                |                                    |                |
| 7,677,662.26          | 5.33%          | 5,703,735.26          | 4.28%          | 1,973,927.00                       | 18.55%         |
| 136,235,092.90        | 94.67%         | 127,567,854.37        | 95.72%         | 8,667,238.53                       | 81.45%         |
| <b>143,912,755.16</b> | <b>100.00%</b> | <b>133,271,589.63</b> | <b>100.00%</b> | <b>10,641,165.53</b>               | <b>100.00%</b> |
| <b>159,195,682.91</b> |                | <b>137,835,211.41</b> |                | <b>21,360,471.50</b>               | <b>15.50%</b>  |





| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 325,361.61           | 0.81%          | 245,559.44           | 0.69%          | 79,802.17                          | 1.64%          |
| 0.00                 | 0.00%          | 0.00                 | 0.00%          | 0.00                               | 0.00%          |
| 23,847,596.03        | 59.02%         | 19,190,177.52        | 54.00%         | 4,657,418.51                       | 95.68%         |
| 16,233,461.98        | 40.18%         | 16,103,053.73        | 45.31%         | 130,408.25                         | 2.68%          |
| <b>40,406,419.62</b> | <b>100.00%</b> | <b>35,538,790.69</b> | <b>100.00%</b> | <b>4,867,628.93</b>                | <b>100.00%</b> |
| 4,007,170.89         | 110.78%        | 3,424,425.56         | 113.80%        | 582,745.33                         | 95.85%         |
| (797,896.88)         | -22.06%        | (834,683.89)         | -27.74%        | 36,787.01                          | 6.05%          |
| 407,951.77           | 11.28%         | 419,524.63           | 13.94%         | (11,572.86)                        | -1.90%         |
| <b>3,617,225.78</b>  | <b>100.00%</b> | <b>3,009,266.30</b>  | <b>100.00%</b> | <b>607,959.48</b>                  | <b>100.00%</b> |
| 255,101.99           | 5.41%          | 159,323.59           | 3.79%          | 95,778.40                          | 18.68%         |
| 352,310.00           | 7.47%          | 45,510.00            | 1.08%          | 306,800.00                         | 59.83%         |
| 4,108,155.03         | 87.12%         | 3,997,939.63         | 95.13%         | 110,215.40                         | 21.49%         |
| <b>4,715,567.02</b>  | <b>100.00%</b> | <b>4,202,773.22</b>  | <b>100.00%</b> | <b>512,793.80</b>                  | <b>100.00%</b> |
| 9,805.00             | 4.37%          | 0.00                 | 0.00%          | 9,805.00                           | 4.37%          |
| 45,758.82            | 20.39%         | 0.00                 | 0.00%          | 45,758.82                          | 20.39%         |
| 33,330.00            | 14.85%         | 0.00                 | 0.00%          | 33,330.00                          | 14.85%         |
| 18,463.00            | 8.23%          | 0.00                 | 0.00%          | 18,463.00                          | 8.23%          |
| 9,768.00             | 4.35%          | 0.00                 | 0.00%          | 9,768.00                           | 4.35%          |
| 107,250.00           | 47.80%         | 0.00                 | 0.00%          | 107,250.00                         | 47.80%         |
| <b>224,374.82</b>    | <b>100.00%</b> | <b>0.00</b>          | <b>0.00%</b>   | <b>224,374.82</b>                  | <b>100.00%</b> |
| <b>48,963,587.24</b> |                | <b>42,750,830.21</b> |                | <b>6,212,757.03</b>                | <b>14.53%</b>  |



PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

1-06-03-110 Plant-Utility Plant in Service (UPIS)  
1-06-03-111 Accumulated Depreciation - Plant (UPIS)  
**Net**

| YEAR TO DATE         |                |                      |                |                                    |                |
|----------------------|----------------|----------------------|----------------|------------------------------------|----------------|
| Actual This Month    |                | This Month Last Year |                | Increase (Decrease) Over Last Year |                |
| Amount               | % to Total     | Amount               | % to Total     | Variance Amount                    | % to Total     |
| 123,594,005.80       | 153.54%        | 108,402,351.74       | 154.92%        | 15,191,654.06                      | 144.38%        |
| (43,097,529.56)      | -53.54%        | (38,428,127.81)      | -54.92%        | (4,669,401.75)                     | -44.38%        |
| <b>80,496,476.24</b> | <b>100.00%</b> | <b>69,974,223.93</b> | <b>100.00%</b> | <b>10,522,252.31</b>               | <b>100.00%</b> |

10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010 Buildings  
1-06-04-011 Accumulated Depreciation - Buildings  
1-06-04-070 Water Plant, Structure and Improvements  
Accumulated Depreciation - Water, Plant  
1-06-04-071 Structure & Improvements  
**Net**

|                     |                |                     |                |                     |                |
|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| 4,371,138.22        | 64.03%         | 3,739,662.93        | 77.43%         | 631,475.29          | 31.61%         |
| (829,322.60)        | -12.15%        | (725,969.47)        | -15.03%        | (103,353.13)        | -5.17%         |
| 3,787,300.45        | 55.47%         | 2,210,368.51        | 45.77%         | 1,576,931.94        | 78.94%         |
| (502,022.06)        | -7.35%         | (394,520.87)        | -8.17%         | (107,501.19)        | -5.38%         |
| <b>6,827,094.01</b> | <b>100.00%</b> | <b>4,829,541.10</b> | <b>100.00%</b> | <b>1,997,552.91</b> | <b>100.00%</b> |

10605 MACHINERY AND EQUIPMENT

1-06-05-010 Machinery  
1-06-05-011 Accumulated Depreciation - Machinery  
1-06-05-990 Other Equipment  
1-06-05-991 Accumulated Depreciation - Other Equipment  
1-06-05-020 Office Equipment  
1-06-05-021 Accumulated Depreciation - Office Equipment  
1-06-05-030 Information and Communication Technology  
Accumulated Depreciation Information &  
1-06-05-031 Communication  
Technology Equipment  
1-06-05-130 Sports Equipment  
1-06-05-131 Accumulated Depreciation - Sports Equipmen  
1-06-07-010 Furniture & Fixtures  
1-06-07-011 Accumulated Depreciation - Furnitures & Fixt  
**Net**

|                      |                |                      |                |                     |                |
|----------------------|----------------|----------------------|----------------|---------------------|----------------|
| 29,706,066.71        | 145.47%        | 26,562,673.46        | 150.54%        | 3,143,393.25        | 113.24%        |
| (11,105,467.76)      | -54.38%        | (10,010,162.45)      | -56.73%        | (1,095,305.31)      | -39.46%        |
| 2,641,458.06         | 12.94%         |                      | 0.00%          | 2,641,458.06        | 95.16%         |
| (1,426,377.79)       | -6.99%         |                      | 0.00%          | (1,426,377.79)      | -51.38%        |
| 839,304.04           | 4.11%          | 3,872,399.23         | 21.95%         | (3,033,095.19)      | -109.27%       |
| (707,326.80)         | -3.46%         | (2,780,517.36)       | -15.76%        | 2,073,190.56        | 74.69%         |
| 2,680,790.75         | 13.13%         |                      | 0.00%          | 2,680,790.75        | 96.57%         |
| (2,353,686.08)       | -11.53%        |                      | 0.00%          | (2,353,686.08)      | -84.79%        |
| 11,800.00            | 0.06%          |                      | 0.00%          | 11,800.00           | 0.43%          |
| (10,620.00)          | -0.05%         |                      | 0.00%          | (10,620.00)         | -0.38%         |
| 655,342.01           | 3.21%          |                      | 0.00%          | 655,342.01          | 23.61%         |
| (511,005.16)         | -2.50%         |                      | 0.00%          | (511,005.16)        | -18.41%        |
| <b>20,420,277.98</b> | <b>100.00%</b> | <b>17,644,392.88</b> | <b>100.00%</b> | <b>2,775,885.10</b> | <b>100.00%</b> |

10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles  
1-06-06-011 Accumulated Depreciation - Motor Vehicles  
**Net**

|                     |                |                     |                |                     |                |
|---------------------|----------------|---------------------|----------------|---------------------|----------------|
| 5,463,537.53        | 163.25%        | 3,312,386.53        | 224.58%        | 2,151,151.00        | 114.92%        |
| (2,116,728.03)      | -63.25%        | (1,837,447.16)      | -124.58%       | (279,280.87)        | -14.92%        |
| <b>3,346,809.50</b> | <b>100.00%</b> | <b>1,474,939.37</b> | <b>100.00%</b> | <b>1,871,870.13</b> | <b>100.00%</b> |



|                   |  | YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|--|-------------------|------------|----------------------|------------|------------------------------------|------------|
|                   |  | Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
|                   |  | Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 10699             | CONSTRUCTION IN PROGRESS                       |                   |            |                      |            |                                    |            |
| 1-06-99-030       | Construction in Progress - Buildings & Other S | 577,170.67        | 100.00%    | 0.00                 | 0.00%      | 577,170.67                         | 381.40%    |
| 1-06-99-020       | Construction in Progress - Plant               | 0.00              | 0.00%      | 425,840.00           | 0.00%      | (425,840.00)                       | -281.40%   |
|                   | Net  | 577,170.67        | 100.00%    | 425,840.00           | 0.00%      | 151,330.67                         | 100.00%    |
|                   | Total Property, Plant and Equipment            | 111,667,828.40    |            | 94,348,937.28        |            | 17,318,891.12                      | 18.36%     |
|                   |  |                   |            |                      |            |                                    |            |
| INTANGIBLE ASSETS |  |                   |            |                      |            |                                    |            |
| 10801             | INTANGIBLE ASSETS                              |                   |            |                      |            |                                    |            |
| 1-08-01-020       | Computer Software                              | 387,900.00        | 54.91%     | 0.00                 | 0.00%      | 387,900.00                         | -1090.91%  |
| 1-08-01-021       | Accumulated Amortization - Computer Softwa     | (35,557.50)       | -5.03%     | 0.00                 | 0.00%      | (35,557.50)                        | 100.00%    |
| 1-08-99-020       | Development in Progress- Computer Software     | 354,060.00        | 50.12%     | 741,960.00           | 100.00%    | (387,900.00)                       | 1090.91%   |
|                   | Net  | 706,402.50        | 100.00%    | 741,960.00           | 100.00%    | (35,557.50)                        | 100.00%    |
|                   |  |                   |            |                      |            |                                    |            |
| OTHER ASSETS      |  |                   |            |                      |            |                                    |            |
| 19901             | ADVANCES                                       |                   |            |                      |            |                                    |            |
| 1-99-01-040       | Advances to Officers & Employee                | 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 19902             | PREPAYMENTS                                    |                   |            |                      |            |                                    |            |
| 1-99-02-050       | Prepaid Insurance                              | 60,241.28         | 43.06%     | 53,485.31            | 42.58%     | 6,755.97                           | 47.28%     |
| 19903             | DEPOSITS                                       |                   |            |                      |            |                                    |            |
| 1-99-03-020       | Guaranty Deposits                              | 77,898.14         | 55.68%     | 71,548.14            | 56.96%     | 6,350.00                           | 44.44%     |
| 19999             | OTHER ASSETS                                   |                   |            |                      |            |                                    |            |
| 1-99-02-080       | Withholding Tax at Source                      | 1,753.10          | 1.25%      | 570.69               | 0.45%      | 1,182.41                           | 8.28%      |
|                   | Total Other Assets                             | 139,892.52        | 100.00%    | 125,604.14           | 100.00%    | 14,288.38                          | 100.00%    |
|                   | TOTAL NON CURRENT ASSET                        | 112,514,123.42    |            | 95,216,501.42        |            | 17,297,622.00                      | 18.17%     |
|                   | TOTAL ASSETS                                   | 161,477,710.66    |            | 137,967,331.63       |            | 23,510,379.03                      | 17.04%     |



**FINANCIAL LIABILITIES****20101 PAYABLES**

2-01-01-010 Accounts Payable  
 2-01-01-020 Due to Officers & Employees  
 2-01-02-040 Loans Payable-Domestic (LBP & RBSI)  
**Total Payable**

**INTER-AGENCY PAYABLES****20201 INTER\_AGENCY PAYABLES**

2-02-01-010 Due to BIR  
 2-02-01-020 Due to GSIS  
 2-02-01-030 Due to PAG-IBIG  
 2-02-01-040 Due to PhilHealth  
 2-02-01-110 Due to SSS  
**Total Inter-Agency Payable**

**TRUST LIABILITIES****20401 TRUST LIABILITIES**

2-04-01-050 Customers Deposit Payable  
**Total Trust Liabilities**

**TOTAL CURRENT LIABILITIES****DEFERRED CREDITS****20501 DEFERRED CREDITS**

2-05-01-990 Other Deferred Credits  
**Total Deferred Credits**


**OTHER PAYABLES****29999 OTHER PAYABLES**

2-99-99-040 Undistributed Collections (LBP & RBSI)  
**Total Other Payables**

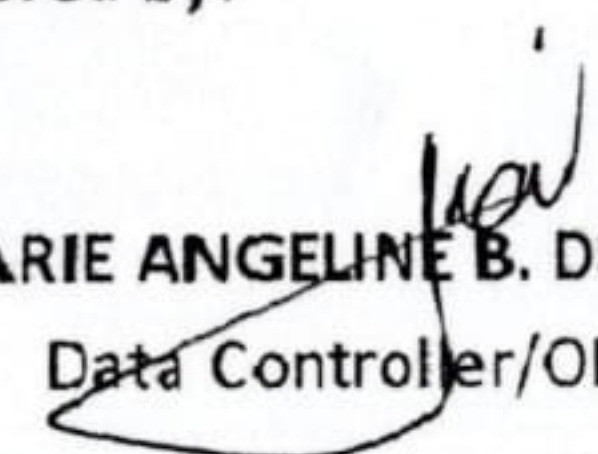
**TOTAL NON CURRENT LIABILITIES****TOTAL LIABILITIES****EQUITY****30101 GOVERNMENT EQUITY****30701 RETAINED EARNINGS / (DEFICIT)****TOTAL EQUITY****TOTAL LIABILITIES & EQUITY**

| YEAR TO DATE      |            |                      |            |                                    |            |
|-------------------|------------|----------------------|------------|------------------------------------|------------|
| Actual This Month |            | This Month Last Year |            | Increase (Decrease) Over Last Year |            |
| Amount            | % to Total | Amount               | % to Total | Variance Amount                    | % to Total |
| 2,955,614.98      | 98.75%     | 292,379.58           | 100.00%    | 2,663,235.40                       | 98.62%     |
| 37,296.20         | 1.25%      | 0.00                 | 0.00%      | 37,296.20                          | 1.38%      |
| 0.00              | 0.00%      |                      | 0.00%      | 0.00                               | 0.00%      |
| 2,992,911.18      | 100.00%    | 292,379.58           | 100.00%    | 2,700,531.60                       | 100.00%    |
|                   |            |                      |            |                                    |            |
| 560,004.08        | 99.98%     | 306,213.51           | 98.90%     | 253,790.57                         | 101.32%    |
| 0.04              | 0.00%      | 400.00               | 0.13%      | (399.96)                           | -0.16%     |
| 100.00            | 0.02%      | 3,000.00             | 0.97%      | (2,900.00)                         | -1.16%     |
| 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 560,104.12        | 100.00%    | 309,613.51           | 100.00%    | 250,490.61                         | 100.00%    |
|                   |            |                      |            |                                    |            |
| 984,884.68        | 100.00%    | 964,884.68           | 100.00%    | 20,000.00                          | 100.00%    |
| 984,884.68        | 100.00%    | 964,884.68           | 100.00%    | 20,000.00                          | 100.00%    |
| 4,537,899.98      |            | 1,566,877.77         |            | 2,971,022.21                       | 189.61%    |
|                   |            |                      |            |                                    |            |
| 13,697,029.04     | 100.00%    | 2,872,380.00         | 100.00%    | 10,824,649.04                      | 100.00%    |
| 13,697,029.04     | 100.00%    | 2,872,380.00         | 100.00%    | 10,824,649.04                      | 100.00%    |
|                   |            |                      |            |                                    |            |
| 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 0.00              | 0.00%      | 0.00                 | 0.00%      | 0.00                               | 0.00%      |
| 13,697,029.04     |            | 2,872,380.00         |            | 10,824,649.04                      | 376.85%    |
| 18,234,929.02     |            | 4,439,257.77         |            | 13,795,671.25                      | 310.77%    |
|                   |            |                      |            |                                    |            |
| 7,677,662.26      | 5.36%      | 5,703,735.26         | 4.27%      | 1,973,927.00                       | 20.32%     |
| 135,565,119.38    | 94.64%     | 127,824,338.60       | 95.73%     | 7,740,780.78                       | 79.68%     |
| 143,242,781.64    | 100.00%    | 133,528,073.86       | 100.00%    | 9,714,707.78                       | 100.00%    |
| 161,477,710.66    |            | 137,967,331.63       |            | 23,510,379.03                      | 17.04%     |


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