Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

STATEMENT OF CASH FLOW
July 31, 2019

	LAST MONTH	THIS MONTH	YEAR TO DATE
CASH RECEIPTS:			
Collection of Water Bills-(A/R Customers)	39,615,729.85	7,152,891.57	46,768,621.42
Collection of A/R - BIF Loan	49,425.00		49,425.00
Return of Cash Advance	197,475.16	63,717.45	261,192.61
Collection of A/R Others	16,615.07	585.00	17,200.07
Collection of Customer's Deposit	63,928.51	19,367.25	83,295.76
Collection of Misc. Service Revenue	1,578,656.57	627,880.44	2,206,537.01
Other Receipts / Income: Laboratory Testing	923,068.00	100,050.00	1,023,118.00
Other Receipts / Income: Interest Deposit	10,330.78		10,330.78
Other Receipts / Income : Rent	70,200.00	17,100.00	87,300.00
Advance Payment (Billing/Collection)	(2,933.75)	(425.21)	(3,358.96)
Others (refer JV)	36,673.29		36,673.29
Taxes Withheld	(67,826.44)	(10,966.01)	(78,792.45)
TOTAL CASH RECEIPTS -	**42,491,342.04**	**7,970,200.49**	**50,461,542.53**
CASH DISBURSEMENT:			
Operation Expenses	13,036,578.41	2,342,391.69	15,378,970.10
Maintenance Expenses	844,317.78	677,770.27	1,522,088.05
Others Expenses: Tax Expense	777,382.87	398,536.11	1,175,918.98
Others Expenses: Chemical/Lab. Supplies	47,035.23	45,315.00	92,350.23
Remittances	5,491,655.99	817,107.18	6,308,763.17
Loan Amort. - Principal: ADB	2,407,451.00	410,893.00	2,818,344.00
Loan Amort. - Principal: DBP	5,269,367.98		5,269,367.98
Loan Amort. - Interest: ADB	637,393.00	96,581.00	733,974.00
Loan Amort. - Interest: DBP	3,842,759.80		3,842,759.80
Cash Advances	1,674,585.00	366,050.00	2,040,635.00
CAPEX / UPIS	3,005,021.39	555,883.87	3,560,905.26
Materials and Supplies Inventory	2,412,567.79	607,424.86	3,019,992.65
Payment of A/P	587,256.17		587,256.17
Establishment of Working Fund	160,000.00		160,000.00
Invest / Special Deposit		1,000,000.00	1,000,000.00
Unappropriated Retained Earnings	228,638.63		228,638.63
CAPEX LAPINIGAN WSIP	3,066,048.56	276,367.54	3,342,416.10
Material and Supplies Inventory - LA WSIP	5,965,241.03		5,965,241.03
Construction in Progress - LA WSIP	514,828.29	43,544.54	558,372.83
TOTAL CASH DISBURSEMENT -	**49,968,128.92**	**7,637,865.06**	**57,605,993.98**
NET RECEIPTS (DISBURSEMENTS)	**(7,476,786.88)**	**332,335.43**	**(7,144,451.45)**
Add: Cash Balance, Beginning	**30,539,208.03**	**23,062,421.15**	**30,539,208.03**
CASH BALANCE, END	**23,062,421.15**	**23,394,756.58**	**23,394,756.58**

Prepared by:	Certified Correct by:	Reviewed by:	Noted by:
KATHERINE A. BASCO	CHERYL S. CATALAN	ELA F. MORENO	ELMER T. LUZON
Sr. Corp. Accounts Analyst	Admin /Gen. Services Officer A	Division Manager C - AFCS	General Manager C

"Beyond Providing Water..."

Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

BALANCE SHEET
As of July 2019

Account Code/Title	Amount	% of Total
ASSETS AND OTHER DEBITS		
Utility Plant		
UTILITY PLANT IN SERVICE	204,279,269.45	137.73%
CONSTRUCTION WORK IN PROGRESS	6,077,833.43	4.10%
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT IN SERVICE	(62,041,191.62)	-41.83%
Net Utility Plant	**148,315,911.26**	**76.01%**
Investment and Fund Accounts		
SINKING FUNDS	3,059,645.09	54.30%
SPECIAL DEPOSITS	2,574,961.41	45.70%
Net Investment and Fund Accounts	**5,634,606.50**	**2.89%**
Current Assets and Other Debits		
CASH IN BANK	23,329,328.75	56.67%
CASH ON HAND	65,427.83	0.16%
WORKING FUNDS	100,000.00	0.24%
ACCOUNTS RECEIVABLE-CUSTOMERS	2,219,416.65	5.39%
ACCOUNTS RECEIVABLE CUSTOMERS - DORMANT	813,471.51	1.98%
ACCOUNTS RECEIVABLE CUSTOMERS (BIF)	392,878.61	0.95%
ACCOUNTS RECEIVABLE CUSTOMERS - WRITEOFF	123,777.40	0.30%
ADVANCES TO OFFICERS & EMPLOYEES	269,837.12	0.66%
ACCOUNTS RECEIVABLE-OTHERS	1,071,021.01	2.60%
ACCOUNTS RECEIVABLE - MOTORCYCLE LOAN	49,950.00	0.12%
ALLOWANCE FOR BAD DEBTS-CREDIT	(680,991.59)	-1.65%
MATERIALS SUPPLIES & INVENTORY	6,161,165.63	14.97%
MATERIAL SUPPLIES INVENTORY LA-WSIP	2,794,349.02	6.79%
OTHER CURRENT ASSETS & OTHER DEBITS	4,460,795.12	10.83%
Net Current Assets and Other Debits	**41,170,427.06**	**21.10%**
TOTAL ASSETS AND OTHER DEBITS	**195,120,944.82**	**100%**
LIABILITIES AND OTHER CREDITS		
Capital		
CAPITAL CONTRIBUTION-GOVERNMENT	10,739,312.01	15.13%
OTHER PAID IN CAPITAL	135,000.00	0.19%
UNAPPROPRIATED RETAINED EARNINGS	55,117,585.99	77.64%
NET INCOME (LOSS)	5,003,801.86	7.05%
Net Capital	**70,995,699.86**	**36.39%**
Long Term Debts		
LOANS PAYABLE	112,194,395.63	100.00%
Net Long Term Debts	**112,194,395.63**	**57.50%**
Current & Accrued Liabilities		
ACCOUNTS PAYABLE	1,366,024.88	11.47%
ACCOUNTS PAYABLE -CUSTOMER	8,369.84	0.07%
CURRENT PORTION OF LONG TERM DEBTS	7,366,334.32	61.86%
CUSTOMERS DEPOSIT	2,782,078.56	23.36%
ACCOUNTS PAYABLE - LABORATORY	226,887.00	1.91%
WITHHOLDING TAXES PAYABLE	157,450.00	1.32%
Net Current & Accrued Liabilities	**11,907,144.60**	**6.10%**
Deffered Credits		
OTHER DEFERRED CREDITS	23,704.73	100.00%
Net Deffered Credits	**23,704.73**	**0.01%**
TOTAL LIABILITIES AND OTHER CREDITS	**195,120,944.82**	**100%**

"Beyond Providing Water..."

Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

BALANCE SHEET
As of July 2019

Account Code/Title	Amount	% of Total

Prepared by:

KATHERINE A. BASCO
Sr. Corp. Accounts Analyst

Verified by:

CHERYL S. CATALAN
Admin /Gen. Services Officer A

Recommending Approval:

ELA F. MORENO
Division Manager C - AFCS

Approved by:

ELMER T. LUZON
General Manager C

Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

INCOME STATEMENT
For the period ending July 31, 2019

CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	CURRENT MONTH OVER(UNDER)	ACCOUNTS	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE OVER(UNDER)	ANNUAL BUDGET
			OPERATING REVENUES				
6,448,004.62	0.00	6,448,004.62	METERED SALES TO GENERAL CUSTOMERS	45,128,807.26	0.00	45,128,807.26	0.00
590,360.40	0.00	590,360.40	MISCELLANEOUS SERVICE REVENUES	1,936,653.87	0.00	1,936,653.87	0.00
155,731.24	0.00	155,731.24	PENALTY CHARGES	1,044,903.72	0.00	1,044,903.72	0.00
7,194,096.26	**0.00**	**7,194,096.26**	**TOTAL OPERATING REVENUES**	**48,110,364.85**	**0.00**	**48,110,364.85**	**0.00**
			Less : OPERATION EXPENSES				
			OPERATING EXPENSES				
0.00	0.00	0.00	MISCELLANEOUS EXPENSES	29,160.00	0.00	29,160.00	0.00
266,976.57	0.00	266,976.57	CHEMICALS & FILTERING MATERIALS	446,301.59	0.00	446,301.59	0.00
1,479.00	0.00	1,479.00	CUSTOMER RECORDS & COLLECTION EXPENSES	38,793.00	0.00	38,793.00	0.00
1,452,855.00	0.00	1,452,855.00	ADMINISTRATIVE & GENERAL SALARIES	10,937,895.00	0.00	10,937,895.00	0.00
157,214.03	0.00	157,214.03	OVERTIME & HOLIDAY PAY	699,786.09	0.00	699,786.09	0.00
163,636.20	0.00	163,636.20	GSIS PREMIUMS	1,169,851.80	0.00	1,169,851.80	0.00
6,699.00	0.00	6,699.00	ECC PREMIUMS	47,895.00	0.00	47,895.00	0.00
34,707.46	0.00	34,707.46	MEDICARE/PHILHEALTH EXPENSE	120,877.23	0.00	120,877.23	0.00
(1,515.00)	0.00	(1,515.00)	PAG-IBIG PREMIUM	42,400.00	0.00	42,400.00	0.00
10,993.04	0.00	10,993.04	EMPLOYEE PENSION & BENEFITS	385,294.85	0.00	385,294.85	0.00
20,700.00	0.00	20,700.00	PROFESSIONAL FEES	76,700.00	0.00	76,700.00	0.00
467,134.20	0.00	467,134.20	OTHER OUTSIDE SERVICES EMPLOYED	2,006,585.00	0.00	2,006,585.00	0.00
65,984.68	0.00	65,984.68	TRAVELING EXPENSE & PER DIEM	653,998.01	0.00	653,998.01	0.00
573,010.60	0.00	573,010.60	REPRESENTATION & ENTERTAINMENT	1,101,496.14	0.00	1,101,496.14	0.00
46,418.25	0.00	46,418.25	INSURANCE	347,699.64	0.00	347,699.64	0.00
39,674.75	0.00	39,674.75	OFFICE SUPPLIES & EXPENSES	175,826.25	0.00	175,826.25	0.00
31,485.46	0.00	31,485.46	COMMUNICATIONS	230,191.63	0.00	230,191.63	0.00
0.00	0.00	0.00	FREIGHT & HANDLING	40.00	0.00	40.00	0.00
30,400.00	0.00	30,400.00	TRAINING EXPENSES	118,800.00	0.00	118,800.00	0.00
0.00	0.00	0.00	INJURIES & DAMAGES	9,661.20	0.00	9,661.20	0.00

"Beyond Providing Water..."

Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

INCOME STATEMENT
For the period ending July 31, 2019

CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	CURRENT MONTH OVER(UNDER)	ACCOUNTS	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE OVER(UNDER)	ANNUAL BUDGET
80,647.91	0.00	80,647.91	LIGHT & POWER	437,642.43	0.00	437,642.43	0.00
0.00	0.00	0.00	DONATIONS & CONTRIBUTIONS	78,159.75	0.00	78,159.75	0.00
15,000.00	0.00	15,000.00	FRANCHISE & REGULATORY REQUIREMENT EXPENSES	82,261.38	0.00	82,261.38	0.00
33,075.00	0.00	33,075.00	DIRECTORS FEES & REMUNERATIONS	220,500.00	0.00	220,500.00	0.00
94,733.25	0.00	94,733.25	FUEL,OIL & LUBRICANTS	581,055.63	0.00	581,055.63	0.00
132,552.09	0.00	132,552.09	MISCELLANEOUS GENERAL & ADMINISTRATIVE EXPENSES	853,007.06	0.00	853,007.06	0.00
5,000.00	0.00	5,000.00	RICE & SUGAR ALLOWANCE	35,000.00	0.00	35,000.00	0.00
123,000.00	0.00	123,000.00	PERA	946,090.89	0.00	946,090.89	0.00
0.00	0.00	0.00	UNIFORM/CLOTHING ALLOWANCE	384,000.00	0.00	384,000.00	0.00
0.00	0.00	0.00	MEDICAL & DENTAL ALLOWANCE	18,000.00	0.00	18,000.00	0.00
16,400.00	0.00	16,400.00	EXTRAORDINARY MISC. EXPENSE	126,400.00	0.00	126,400.00	0.00
37,000.00	0.00	37,000.00	R A T A	259,000.00	0.00	259,000.00	0.00
0.00	0.00	0.00	WATERSHED DEVELOPMENT EXPENSES	79,790.00	0.00	79,790.00	0.00
9,375.00	0.00	9,375.00	REFORESTATION EXPENSE	32,000.00	0.00	32,000.00	0.00
(230,251.52)	0.00	(230,251.52)	PAYROLL CLEARING ACCOUNT	107,452.08	0.00	107,452.08	0.00
3,684,384.97	**0.00**	**3,684,384.97**	**TOTAL OPERATING EXPENSES**	**22,879,611.65**	**0.00**	**22,879,611.65**	**0.00**
			MAINTENANCE EXPENSE				
5,802.00	0.00	5,802.00	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	80,013.00	0.00	80,013.00	0.00
591,833.20	0.00	591,833.20	MAINTENANCE OF WATER TREATMENT EQUIPMENT	637,494.20	0.00	637,494.20	0.00
45,814.95	0.00	45,814.95	MAINTENANCE OF TRANSMISSION & DISTRIBUTIONS MAINS	642,778.98	0.00	642,778.98	0.00
115,187.70	0.00	115,187.70	MAINTENANCE OF SERVICES	535,540.94	0.00	535,540.94	0.00
1,670.00	0.00	1,670.00	MAINTENANCE OF HYDRANTS	10,618.20	0.00	10,618.20	0.00
126,330.44	0.00	126,330.44	MAINTENANCE OF GENERAL PLANT	815,476.85	0.00	815,476.85	0.00
886,638.29	**0.00**	**886,638.29**	**TOTAL MAINTENANCE EXPENSE**	**2,721,922.17**	**0.00**	**2,721,922.17**	**0.00**
			OTHER INCOME				
100,050.00	0.00	100,050.00	INCOME FROM NON UTILITY OPERATIONS- LAB	1,069,068.00	0.00	1,069,068.00	0.00

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INCOME STATEMENT
For the period ending July 31, 2019

CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	CURRENT MONTH OVER(UNDER)	ACCOUNTS	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE OVER(UNDER)	ANNUAL BUDGET
17,100.00	0.00	17,100.00	INCOME FROM NON UTILITY OPERATIONS-RENT	87,300.00	0.00	87,300.00	0.00
0.00	0.00	0.00	INCOME FROM NON UTILITY OPERATIONS - LD	94,480.50	0.00	94,480.50	0.00
1,722.87	0.00	1,722.87	INCOME FROM NON UTILITY OPERATIONS - MLP	12,060.09	0.00	12,060.09	0.00
3,930.80	0.00	3,930.80	INTEREST REVENUES	40,446.51	0.00	40,446.51	0.00
122,803.67	**0.00**	**122,803.67**	**TOTAL OTHER INCOME**	**1,303,355.10**	**0.00**	**1,303,355.10**	**0.00**
2,745,876.67	**0.00**	**2,745,876.67**	**NET OPERATIONAL INCOME**	**23,812,186.13**	**0.00**	**23,812,186.13**	**0.00**
			Less : OTHER EXPENSES / DEDUCTIONS				
			OTHER EXPENSES / DEDUCTIONS				
1,904,404.19	0.00	1,904,404.19	DEPRECIATION	13,119,071.20	0.00	13,119,071.20	0.00
(5,805.84)	0.00	(5,805.84)	BAD DEBTS	98,792.79	0.00	98,792.79	0.00
786.16	0.00	786.16	NON-OPERATING REVENUE DEDUCTION	8,089.31	0.00	8,089.31	0.00
96,581.00	0.00	96,581.00	INTEREST ON LONG TERM DEBT	4,576,733.80	0.00	4,576,733.80	0.00
0.00	0.00	0.00	OTHER INTEREST CHARGES	50.00	0.00	50.00	0.00
409,502.12	0.00	409,502.12	TAX EXPENSE	908,069.58	0.00	908,069.58	0.00
47,880.00	0.00	47,880.00	CHEMICAL & POWER LABORATORY	97,577.59	0.00	97,577.59	0.00
2,453,347.63	**0.00**	**2,453,347.63**	**TOTAL OTHER EXPENSES / DEDUCTIONS**	**18,808,384.27**	**0.00**	**18,808,384.27**	**0.00**
292,529.04	**0.00**	**292,529.04**	**NET INCOME**	**5,003,801.86**	**0.00**	**5,003,801.86**	**0.00**

Prepared by:
KATHERINE A. BASCO
Sr. Corp. Accounts Analyst

Verified by:
CHERYL S. CATALAN
Admin /Gen. Services Officer A

Recommending Approval:
ELA F. MORENO
Division Manager C - AFCS

Approved by:
ELMER T. LUZON
General Manager C

"Beyond Providing Water..."

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San Francisco, Agusan del Sur

TRIAL BALANCE

Account Code/Title		Last Month	Jul 2019	Year to Date	Sub-Total
	ASSETS				
I. UTILITY PLANT IN SERVICE					
INTANGIBLE PLANT					
100-304	LAND RIGHTS	4,737,652.12	0.00	4,737,652.12	
	Total INTANGIBLE PLANT			**4,737,652.12**	
LANDED CAPITAL					
100-305	LAND	1,594,648.60	0.00	1,594,648.60	
100-305-1	LAND - ADMIN LOT	8,613,237.36	0.00	8,613,237.36	
100-306	LAND AND LAND RIGHTS	1,669,243.00	0.00	1,669,243.00	
	Total LANDED CAPITAL			**11,877,128.96**	
SOURCE OF SUPPLY PLANT					
100-311	STRUCTURES & IMPROVEMENTS	438,593.10	0.00	438,593.10	
100-312	COLLECTING & IMPOUNDING RESERVOIRS	13,633,370.01	0.00	13,633,370.01	
100-312B	COLLECTING & IMPOUNDING RESERVOIRS - LA WSIP	16,935.00	0.00	16,935.00	
	Total SOURCE OF SUPPLY PLANT			**14,088,898.11**	
WATER TREATMENT PLANT					
100-332	WATER TREATMENT EQUIPMENT	26,541,809.33	0.00	26,541,809.33	
100-333B	WATER TREATMENT STRUCTURES - LA WSIP	0.00	795.00	795.00	
	Total WATER TREATMENT PLANT			**26,542,604.33**	
TRANSMISSION & DISTRIBUTION MAINS					
100-342	RESERVOIRS & TANKS	12,531,266.21	0.00	12,531,266.21	
100-342B	RESERVOIRS & TANKS - LA WSIP	3,204,763.13	124,836.00	3,329,599.13	
100-343	TRANSMISSION & DISTRIBUTION MAINS	81,132,042.74	14,446.85	81,146,489.59	
100-343B	TRANSMISSION & DISTRIBUTION MAIN - LA WSIP	4,679,129.16	287,108.48	4,966,237.64	
100-345	SERVICES	2,966,457.22	(23,513.33)	2,942,943.89	
100-346	METERS	4,549,525.22	58,846.94	4,608,372.16	
	Total TRANSMISSION & DISTRIBUTION MAINS			**109,524,908.62**	
GENERAL PLANT					
100-371	STRUCTURES & IMPROVEMENTS	4,305,459.34	0.00	4,305,459.34	
100-371-1	STRUCTURES & IMPROVEMENTS - ADMIN BUILDING	6,784,806.85	0.00	6,784,806.85	
100-371-2	STRUCTURES & IMPROVEMENTS - WAREHOUSE & STOREROOM	3,058,042.49	0.00	3,058,042.49	
100-372	OFFICE FURNITURE & EQUIPMENT	4,255,235.40	0.00	4,255,235.40	
100-373	TRANSPORTATION EQUIPMENT	4,941,766.92	0.00	4,941,766.92	
100-375	LABORATORY EQUIPMENT	7,306,431.00	0.00	7,306,431.00	
100-376	COMMUNICATION EQUIPMENT	161,990.00	75,299.00	237,289.00	
100-378	TOOLS, SHOPS & GARAGE EQUIPMENT	1,496,508.33	0.00	1,496,508.33	
100-380	IT SOFTWARE	4,172,537.98	950,000.00	5,122,537.98	
	Total GENERAL PLANT			**37,508,077.31**	
CONSTRUCTION WORK IN PROGRESS					
101	CONSTRUCTION WORK IN PROGRESS	6,020,671.18	57,162.25	6,077,833.43	
	Total CONSTRUCTION WORK IN PROGRESS			**6,077,833.43**	
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT IN SERVICE					
106	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT IN SERVICE	(60,266,248.29)	(1,774,943.33)	(62,041,191.62)	
	Total ACCUMULATED PROVISION FOR DEPRECIATION AND AMOR			**(62,041,191.62)**	
TOTAL UTILITY PLANT IN SERVICE					**148,315,911.26**

Republic of the Philippines
SAN FRANCISCO WATER DISTRICT
San Francisco, Agusan del Sur

TRIAL BALANCE

Account Code/Title		Last Month	Jul 2019	Year to Date	Sub-Total
	ASSETS				
II. INVESTMENT AND FUND ACCOUNTS					
113	SINKING FUNDS	2,557,882.83	501,762.26	3,059,645.09	
115	SPECIAL DEPOSITS	2,073,579.03	501,382.38	2,574,961.41	
	Total			**5,634,606.50**	
TOTAL INVESTMENT AND FUND ACCOUNTS					**5,634,606.50**
III. CURRENT ASSETS & OTHER DEBITS					
CASH ON HAND					
120-01	CASH ON HAND	141,647.50	(76,219.67)	65,427.83	
	Total CASH ON HAND			**65,427.83**	
CASH IN BANK					
120-03	CASH IN BANK-DBP/CA	13,081,755.54	705,342.18	13,787,097.72	
120-04	CASH IN BANK-DBP/ LA WSIP	9,801,582.27	(296,787.08)	9,504,795.19	
120-2B	CASH IN BANK-PNB/SA	37,435.84	0.00	37,435.84	
	Total CASH IN BANK			**23,329,328.75**	
WORKING FUNDS					
122-02	WORKING FUND - GASOLINE	50,000.00	0.00	50,000.00	
122-03	WORKING FUND -ADM	25,000.00	0.00	25,000.00	
122-04	WORKING FUND - PROD AND ENG'G	25,000.00	0.00	25,000.00	
	Total WORKING FUNDS			**100,000.00**	
ACCOUNTS RECEIVABLE-CUSTOMERS					
125	ACCOUNTS RECEIVABLE-CUSTOMERS	2,777,737.94	(558,321.29)	2,219,416.65	
	Total ACCOUNTS RECEIVABLE-CUSTOMERS			**2,219,416.65**	
ACCOUNTS RECEIVABLE CUSTOMERS (BIF)					
125-1	ACCOUNTS RECEIVABLE CUSTOMERS - DORMANT	813,471.51	0.00	813,471.51	
125-2	ACCOUNTS RECEIVABLE CUSTOMERS (BIF)	392,878.61	0.00	392,878.61	
125-3	ACCOUNTS RECEIVABLE CUSTOMERS - WRITEOFF	123,777.40	0.00	123,777.40	
	Total ACCOUNTS RECEIVABLE CUSTOMERS (BIF)			**1,330,127.52**	
ADVANCES TO OFFICERS & EMPLOYEES					
127	ADVANCES TO OFFICERS & EMPLOYEES	547,876.90	(278,039.78)	269,837.12	
	Total ADVANCES TO OFFICERS & EMPLOYEES			**269,837.12**	
ACCOUNTS RECEIVABLE-OTHERS					
128	ACCOUNTS RECEIVABLE-OTHERS	1,086,922.11	(15,901.10)	1,071,021.01	
128-1	ACCOUNTS RECEIVABLE - MOTORCYCLE LOAN	53,440.00	(3,490.00)	49,950.00	
	Total ACCOUNTS RECEIVABLE-OTHERS			**1,120,971.01**	
ALLOWANCE FOR BAD DEBTS-CREDIT					
129	ALLOWANCE FOR BAD DEBTS-CREDIT	(686,797.43)	5,805.84	(680,991.59)	
	Total ALLOWANCE FOR BAD DEBTS-CREDIT			**(680,991.59)**	
MATERIALS SUPPLIES & INVENTORY					
131	MATERIALS SUPPLIES & INVENTORY	6,146,415.15	14,750.48	6,161,165.63	
131-2	MATERIAL SUPPLIES INVENTORY LA-WSIP	2,882,998.50	(88,649.48)	2,794,349.02	
	Total MATERIALS SUPPLIES & INVENTORY			**8,955,514.65**	
OTHER CURRENT ASSETS & OTHER DEBITS					
133	OTHER CURRENT ASSETS & OTHER DEBITS	4,446,410.58	14,384.54	4,460,795.12	
	Total OTHER CURRENT ASSETS & OTHER DEBITS			**4,460,795.12**	
TOTAL CURRENT ASSETS & OTHER DEBITS					**41,170,427.06**

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TRIAL BALANCE

Account Code/Title		Last Month	Jul 2019	Year to Date	Sub-Total
TOTAL ASSETS		**194,924,887.68**	**196,057.14**	**195,120,944.82**	**195,120,944.82**
	LIABILITIES AND OTHER CREDITS				
IV. CAPITAL					
200	CAPITAL CONTRIBUTION-GOVERNMENT	10,739,312.01	0.00	10,739,312.01	
201	OTHER PAID IN CAPITAL	135,000.00	0.00	135,000.00	
202	UNAPPROPRIATED RETAINED EARNINGS	55,117,585.99	0.00	55,117,585.99	
	NET INCOME (LOSS)	4,711,272.82	292,529.04	5,003,801.86	
	Total CAPITAL			**70,995,699.86**	
TOTAL CAPITAL					**70,995,699.86**
V. LONG TERM DEBTS					
211	LOANS PAYABLE	112,194,395.63	0.00	112,194,395.63	
	Total			**112,194,395.63**	
TOTAL LONG TERM DEBTS					**112,194,395.63**
VI. CURRENT & ACCRUED LIABILITIES					
221	ACCOUNTS PAYABLE	1,077,740.22	288,284.66	1,366,024.88	
222	VOUCHERS PAYABLE	5,315.00	(5,315.00)	0.00	
223	ACCOUNTS PAYABLE -CUSTOMER	9,371.73	(1,001.89)	8,369.84	
225	CURRENT PORTION OF LONG TERM DEBTS	7,777,227.32	(410,893.00)	7,366,334.32	
227	CUSTOMERS DEPOSIT	2,769,857.81	12,220.75	2,782,078.56	
230	ACCOUNTS PAYABLE - LABORATORY	226,887.00	0.00	226,887.00	
231	WITHHOLDING TAXES PAYABLE	135,494.55	21,955.45	157,450.00	
	Total			**11,907,144.60**	
TOTAL CURRENT & ACCRUED LIABILITIES					**11,907,144.60**
VII. DEFERRED CREDITS					
242	OTHER DEFERRED CREDITS	25,427.60	(1,722.87)	23,704.73	
	Total			**23,704.73**	
TOTAL DEFERRED CREDITS					**23,704.73**
TOTAL LIABILITIES AND OTHER CREDITS		**194,924,887.68**	**196,057.14**	**195,120,944.82**	**195,120,944.82**

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Schedule 01					
Construction Work in Progress					
101-100-846	CONSTRUCTION IN PROGRESS - LA WSIP	6,020,671.18	57,162.25	6,077,833.43	
	Total Construction Work in Progress			**6,077,833.43**	
TOTAL Schedule 01					**6,077,833.43**
Schedule 02					
Schedule of Advances - Officers and Employees					
127-0001	ELMER T. LUZON	0.00	7,587.12	7,587.12	
127-0006	JOEL S. BALILI	4,400.00	(2,300.00)	2,100.00	
127-0014	SAMUEL M. FRANCISCO	0.00	28,450.00	28,450.00	
127-0015	CYD OLIVETTE COMPLETO	0.00	23,380.00	23,380.00	
127-0019	IVY P. DOLIGUEZ	479,125.00	(479,125.00)	0.00	
127-0020	ELA F. MORENO	6,050.00	(4,900.00)	1,150.00	
127-0032	MAMRY B. PAYLANGCO	13,630.00	(5,130.00)	8,500.00	
127-0033	LUCIANA TAN	3,000.00	0.00	3,000.00	
127-0052	KATHERINE BASCO	0.00	1,150.00	1,150.00	
127-0054	NEIL D. GILDO	0.00	10,500.00	10,500.00	
127-0058	RUBEN JARABATA JR.	5,990.00	22,460.00	28,450.00	
127-0064	ROEL TUBO	0.00	4,500.00	4,500.00	
127-0067	ESTER D. LIBO	0.00	38,800.00	38,800.00	
127-0071	KAREN GRACE GERMO	3,000.00	0.00	3,000.00	
127-0072	LEAN BANASIG	0.00	14,860.00	14,860.00	
127-0074	MA. QUENEE ANGELIC PAJE	1,081.90	5,618.10	6,700.00	
127-0075	CHRISTOPHER MURILLO	5,990.00	(5,990.00)	0.00	
127-0076	REX C. BULATIN	0.00	3,000.00	3,000.00	
127-0077	DEESE MARIE M. TUQUIB	13,630.00	(13,630.00)	0.00	
127-0087	LOLITA I. DORADO	0.00	41,400.00	41,400.00	
127-0092	BENJAMEN C. NARCA	5,990.00	(5,990.00)	0.00	
127-0093	LLOYD WENDEL G. MUANAG	5,990.00	(5,990.00)	0.00	
127-0094	ERWIN S. ABAN	0.00	14,860.00	14,860.00	
127-0095	JADE ARMILLA	0.00	28,450.00	28,450.00	
	Total Schedule of Advances - Officers and Employees			**269,837.12**	
TOTAL Schedule 02					**269,837.12**
Schedule 03					
Schedule of Accounts Payable - Others					
221-0010	SFWD CONCESSIONAIRES	14,553.73	(472.00)	14,081.73	
221-0024	VC GARCIA MANUFACTURING, CORP.	363,654.00	(175,942.80)	187,711.20	
221-0035	DBP SFADS FAO BTR BIR	86,119.80	0.00	86,119.80	
221-0064	MYSTIC WATER PHILIPPINES, INC	61,980.00	0.00	61,980.00	
221-0066	XD EVER TRANSFORMER SERVICE CORP	30,259.60	0.00	30,259.60	
221-0080	HOME DEVELOPMENT MUTUAL FUND	4,235.06	77,852.86	82,087.92	
221-0080-1	HOME DEVELOPMENT MUTUAL FUND - WSIP	100.00	0.00	100.00	
221-0081	GOVERNMENT SERVICE INSURANCE SYSTEM	105,831.11	(6,270.41)	99,560.70	
221-0082	AVK	8,312.01	0.00	8,312.01	
221-0092	PHILHEALTH INSURANCE CORP.	39,889.42	(18,599.99)	21,289.43	
221-0103	DANILO ABORDE	79,960.00	(25,880.00)	54,080.00	
221-0122	TRADEPOINTS INC.	1,496.00	0.00	1,496.00	

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Schedule 03					
Schedule of Accounts Payable - Others					
221-0124	PACIFIC DATA RESOURCES (ASIA) , INC.	196,293.50	432,725.00	629,018.50	
221-0129	SPECIFIC ENTERPRISE	2,333.08	0.00	2,333.08	
221-0150	DBP - SALARY LOAN	579.00	0.00	579.00	
221-0154	BELMAN LABORATORIES	9,900.00	0.00	9,900.00	
221-0177	GRACE ONG ENT	7,657.00	0.00	7,657.00	
221-0184	MOLAVE TRADING INC.	7,195.12	0.00	7,195.12	
221-0208	MINDANAO LABORATORY SERVICES	9,445.16	4,872.00	14,317.16	
221-0210	GOLDEN BAT (FAR EAST) INC.	1,560.00	0.00	1,560.00	
221-0213	KRYPTON INT'L. RESOURCES SALES & SERVICES, INC.	11,760.00	0.00	11,760.00	
221-0221	INTERNATIONAL PIPE INDUSTRIES CORPORATION	15,047.63	0.00	15,047.63	
221-0225	KOMSPEC TECHNOLOGIES	1,279.00	0.00	1,279.00	
221-0226	GILMED ENTERPRISES & SERVICES	1,800.00	0.00	1,800.00	
221-0230	GEOTECH MERCANTILE CORPORATION	16,500.00	0.00	16,500.00	
	Total Schedule of Accounts Payable - Others			**1,366,024.88**	
TOTAL Schedule 03					**1,366,024.88**
Schedule 04					
Schedule of Accounts Receivable - Others					
128-0007	TANDAG WATER DISTRICT	10,773.86	0.00	10,773.86	
128-0016	CHERYL CATALAN	7,347.04	(1,228.00)	6,119.04	
128-0023	CAGWAIT WATER DISTRICT	4,500.00	0.00	4,500.00	
128-0040	ELMER T. LUZON	39,948.10	(1,662.00)	38,286.10	
128-0061	BONIFACIO NARCA	5,335.52	0.00	5,335.52	
128-0120	MICHAEL AYATON THRU : CESAR YU (LGU)	30,287.83	0.00	30,287.83	
128-0146	STOREKEEPER- DANIEL GALVEZ JR.	242,567.00	0.00	242,567.00	
128-0150	ELA F. MORENO	20,686.44	(1,723.88)	18,962.56	
128-0151	MAMRY B. PAYLANGCO	19,634.43	(1,636.22)	17,998.21	
128-0153	JOANNE EVA J. RIMANDO	6,280.66	(1,046.78)	5,233.88	
128-0154	DANDY V. ANINO	7,061.16	0.00	7,061.16	
128-0169	ADFIL CONSTRUCTION	630,687.44	0.00	630,687.44	
128-0172	NGEI-MPC CODE# 02691	7,500.00	0.00	7,500.00	
128-0371	CYRIL I. CABALLERO	5,749.28	(958.22)	4,791.06	
128-0372	CYD OLIVETTE P. COMPLETO	7,788.62	(1,302.00)	6,486.62	
128-0374	IVY P. DOLIGUEZ	6,979.70	(1,164.00)	5,815.70	
128-0375	KAREN GRACE B. GERMO	5,437.04	(906.18)	4,530.86	
128-0377	JOSE T. HERAMIS, JR.	162.23	(162.23)	0.00	
128-0378	RUBEN M. JARABATA, JR.	6,993.86	(1,168.00)	5,825.86	
128-0381	IVAN A. MONTIL	6,650.80	0.00	6,650.80	
128-0383	MARK CROMES C. PEREZ	5,040.02	(842.00)	4,198.02	
128-0384	CHERYL E. SEVILLA	585.00	(585.00)	0.00	
128-0386	JACELLE ANN T. CABOTAJE	7,788.62	(1,302.00)	6,486.62	
128-0400	JOEY E. ECO	561.98	(93.67)	468.31	
128-0413	ANGELITO C. SARNO	30.00	(30.00)	0.00	
128-0415	REYNALDO P. TUBO	545.48	(90.92)	454.56	
	Total Schedule of Accounts Receivable - Others			**1,071,021.01**	
TOTAL Schedule 04					**1,071,021.01**

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222-0052	HOME DEVT MUTUAL FUND	5,315.00	(5,315.00)	0.00	
Schedule 06					
Schedule of Sinking Funds					
113B	SFWD/LWUA JSA	2,557,882.83	501,762.26	3,059,645.09	
	Total Schedule of Sinking Funds			**3,059,645.09**	
TOTAL Schedule 06					**3,059,645.09**
Schedule 07					
Schedule of Special Deposits					
115A	CUSTOMERS DEPOSIT	2,073,579.03	501,382.38	2,574,961.41	
	Total Schedule of Special Deposits			**2,574,961.41**	
TOTAL Schedule 07					**2,574,961.41**
Schedule 08					
Schedule of Land					
100-305A	HUBANG	1,235,736.60	0.00	1,235,736.60	
100-305B	ALEGRIA	200,000.00	0.00	200,000.00	
100-305C	LAPAG	158,912.00	0.00	158,912.00	
	Total Schedule of Land			**1,594,648.60**	
TOTAL Schedule 08					**1,594,648.60**
Schedule 10					
Schedule of Accounts Receivable Others - MLP					
128-1-0001	MELECIO F. APATAN JR.	5,720.00	(370.00)	5,350.00	
128-1-0003	REX C. BULATIN	5,040.00	(340.00)	4,700.00	
128-1-0004	NEIL D. GILDO	2,520.00	(170.00)	2,350.00	
128-1-0005	JOSE T. HERAMIS JR.	5,840.00	(390.00)	5,450.00	
128-1-0006	RUBEN M. JARABATA JR.	10,520.00	(670.00)	9,850.00	
128-1-0007	ALEXANDER B. LUZON	5,840.00	(390.00)	5,450.00	
128-1-0008	JOY F. MAGBANUA	5,840.00	(390.00)	5,450.00	
128-1-0010	JESSIE G. PANIZA	5,705.00	(370.00)	5,335.00	
128-1-0011	EFREN G. PANIZA	6,415.00	(400.00)	6,015.00	
	Total Schedule of Accounts Receivable Others - MLP			**49,950.00**	
TOTAL Schedule 10					**49,950.00**
Schedule 11					
Schedule of Current portion of Long Term Debts					
225-A	CURRENT PORTION -ADB	(2,507,860.00)	410,893.00	(2,096,967.00)	
225-D	CURRENT PORTION -DBP	(5,269,367.32)	0.00	(5,269,367.32)	
	Total Schedule of Current portion of Long Term Debts			**(7,366,334.32)**	
TOTAL Schedule 11					**(7,366,334.32)**
Schedule 12					
Schedule of Accounts Payable - Laboratory					
230-01	6725 - MUNICIPALITY OF BUNAWAN	(189,687.00)	0.00	(189,687.00)	
230-02	7968-LGU STA. JOSEFA	(100.00)	0.00	(100.00)	
230-03	WORLD VISION DEV'T FOUNDATION INC	(32,550.00)	0.00	(32,550.00)	
230-05	LGU- CAGWAIT	(4,550.00)	0.00	(4,550.00)	
	Total Schedule of Accounts Payable - Laboratory			**(226,887.00)**	
TOTAL Schedule 12					**(226,887.00)**
Schedule 13					
Schedule of Withholding Taxes Payable					
231-00	WITHHOLDING TAX PAYABLE-1%	(20,055.70)	4,193.63	(15,862.07)	
231-00-2	WITHHOLDING TAX PAYABLE - 1% LA WSIP	(882.74)	(307.59)	(1,190.33)	

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Schedule 13					
Schedule of Withholding Taxes Payable					
231-01	PROFESSIONAL INCOME TAX (10%)	(700.00)	0.00	(700.00)	
231-02	WITHHOLDING TAX (2%)	(1,126.82)	(11,996.84)	(13,123.66)	
231-02-2	WITHHOLDING TAX 2% LA WSIP	(1,693.49)	134.28	(1,559.21)	
231-03	PROF. INC. TAX -BOD (10%)	(6,982.50)	(1,102.50)	(8,085.00)	
231-04	VAT WITHHELD (5%)	(80,061.79)	(11,338.48)	(91,400.27)	
231-04-2	VAT WITHHELD 5% LA WSIP	(23,991.51)	(1,537.95)	(25,529.46)	
	Total Schedule of Withholding Taxes Payable			**(157,450.00)**	
TOTAL Schedule 13					**(157,450.00)**
TOTAL SCHEDULES		**6,878,467.00**	**1,434,783.22**	**8,313,250.22**	**8,313,250.22**
Schedule 15					
Schedule of Working Funds					
122-02	WORKING FUND - GASOLINE	50,000.00	0.00	50,000.00	
122-03	WORKING FUND -ADM	25,000.00	0.00	25,000.00	
122-04	WORKING FUND - PROD AND ENG'G	25,000.00	0.00	25,000.00	
	Total Schedule of Working Funds			**100,000.00**	
TOTAL Schedule 15					**100,000.00**
Schedule 16					
Schedule of Long Term Debts					
211-01	ADB-LOAN	(12,070,050.15)	0.00	(12,070,050.15)	
211-05	DBP LOAN - WSIP/AKB PROJECT	(100,124,345.48)	0.00	(100,124,345.48)	
	Total Schedule of Long Term Debts			**(112,194,395.63)**	
TOTAL Schedule 16					**(112,194,395.63)**
TOTAL SCHEDULES		**(112,094,395.63)**	**0.00**	**(112,094,395.63)**	**(112,094,395.63)**

Prepared by:	Verified by:	Recommending Approval:	Approved by:
KATHERINE A. BASCO	CHERYL S. CATALAN	ELA F. MORENO	ELMER T. LUZON
Sr. Corp. Accounts Analyst	Admin /Gen. Services Officer A	Division Manager C - AFCS	General Manager C

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