CITY OF ILAGAN WATER DISTRICT STATEMENT OF CHANGES IN EQUITY (ALL FUNDS)

For the Year Ended December 31, 2019 (With Comparative Figures for CY 2018)

	Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluation Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	Share Premium	Government Equity	Total
Balance at January 1, 2018	Andre des proposes accessives recent and a			27,867,223.19	14,517,549.15		en.	234,000.00	42,618,772.34
Changes in Equity for 2018 Add/(Deduct): Issuances of Share Capital Additional Capital from National Gover	nment						22.5		
Members' Contribution Comprehensive Income for the year Dividends				6,324,388.01					6,324,388.01
Other Adjustments				(1,502,906.10)					(1,502,906.10)
Balance at December 31, 2018	ja.	in the state of th		32,688,705.10	14,517,549.15	-	-	234,000.00	47,440,254.25
Changes in Equity for 2018 Add/(Deduct): Issuances of Share Capital Additional Capital from National Gover	mmant			· ·					-
Members' Contribution	rune(it								
Comprehensive Income for the year Dividends				5,026,593.31				4 5000	5,026,593.31
Other Adjustments				343,981.45			7		343,981.45
Balance at December 31, 2019				38,059,279.86	14,517,549.15		-	234,000.00	52,810,829.01
Repered by: Lantara Fintinole C. Alcantara	Certified Com	>	*		wed by:	for		Noted by:	mm
	Norma O. Ga Corp. Budget			Division	Ana M. Toribio on Manager C ce & Commercial			Sherwin B Qui General Mana	

CITY OF ILAGAN WATER DISTRICT DETAILED STATEMENT OF COMPREHENSIVE INCOME (ALL FUNDS)

(ALL FUNDS)
For the Year Ended December 31, 2019
(With Comparative Figures for CY 2018)

	2019	2018
REVENUE		
Service and Business Income		
Service Income	4 404 000 00	4 405 470 00
Registration Fees	1,181,920.20	1,105,470.00
Other Service Income	1,275,404.13	1,059,590.75
Total Service Income	2,457,324.33	2,165,060.75
Business Income		
Waterworks System Fees	65,718,335.51	61,173,042.29
Interest Income	3,286.85	2,297.36
Fines and Penalties-Business Income	1,741,916.89	1,604,434.88
Other Business Income	617,104.27	502,607.24
Total Business Income	68,080,643.52	63,282,381.77
Total Service and Business Income	70,637,267.85	65,447,442.52
LESS: CURRENT OPERATING EXPÉNSES		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	(12,557,196.54)	(10,352,580.02)
Salaries and Wages-Cesual/Contractual	(310,800.00)	(337,440.93)
Total	(12,867,996.54)	(10,690,020.95)
Other Compensation	(1,208,612.90)	(1,025,203.24)
Personnel Economic Relief Allowance (PERA)	(222,000.00)	(232,000.00)
Representation Allowance (RA) Transportation Allowance (TA)	(222,000.00)	(232,000.00)
Clothing/Uniform Allowance	(306,000.00)	(258,000.00)
Honoraria	(36,000.00)	(84,000.00)
Overtime and Night Pay	(1,679,972.74)	(1,107,803.56)
Year End Bonus	(2,055,473.00)	(1,653,229.80)
Cash Gift	(252,000.00)	(209,000.00)
Other Bonuses and Allowances	(654,000.00)	(830,365.30)
Total	(6,636,058.64)	(5,631,601.90)
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	(1,521,737.28)	(1,272,166.22)
Pag-IBIG Contributions	(60,000.09)	(50,800.00)
Philhealth Contributions	(149,605.03)	(122,712.85)
Employees Compensation Insurance Premiums	(61,103,34)	(49,646.89)
Total	(1,792,445.65)	(1,495,325.96)
Other Research Research	4	
Other Personnel Benefits		(1,179,214.75)
Retirement Gratuity	(10,323.16)	(599,420.89)
Terminal Leave Benefits	(689,297.79)	(535,859.58)
Other Personnel Benefits Total	(699,620.95)	(2,314,495.22)
i Otal	and the second s	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT
Total Personnel Services	(21,996,121.78)	(20,131,444.03)

Maintenance and Other Operating Expenses

and the other operating Expenses		
Travelling Expenses	1707 4 EA 671	(F44 F04 AT)
Travelling Expenses Training and Scholarship Expenses	(787,159.87)	(544,524.37)
Training Expenses	(64,825.00)	(82,600.00)
Supplies and Materials Expenses	(404 405 05)	(400 700 00)
Office Supplies Expenses	(191,485.25)	(182,702.83)
Accountable Forms Expenses	(215,142.63)	(147,721.67)
Medical, Dental and Laboratory Supplies Expenses Fuel, Oil and Lubricants Expenses	/40E E00 00)	(500 440 57)
#####################################	(485,592.29)	(598,446.57)
Chemical and Filtering Supplies Expenses	(1,049,301.75)	(570,172.95)
Semi-Expendable Machinery and Equipment Expenses Semi-Expendable Furniture, Fixtures and Books Expenses	(181,550.75)	(141,079.75)
Other Supplies and Materials Expenses	(20,228.00) (45,964.87)	(7,700.00) (31,764.28)
Total Supplies and Materials Expenses	(2,189,265.54)	(1,679,588.05)
10 200 10 200 10 10 10 10 10 10 10 10 10 10 10 10 1	(Z, 100, 200.0*)	(1,079,000.00)
Utility Expenses		
Water Expenses	(139,704.75)	(123,579.00)
Electricity Expenses	(12,146,460.55)	(10,085,455.73)
Total Utility Expenses	(12,286,165.30)	(10,209,034.73)
Communication Expenses		
Postage and Courier Services	(14,518.00)	(12,944.00)
Telephone Expenses	(236,482.70)	(196, 107.25)
Internet Subscription Expenses	(130,961.36)	(83, 136.87)
Cable, Satellite, Telegraph and Radio Expenses	(3,500.00)	(3,000.00)
Total Communication Expenses	(385,462.06)	(295,188.12)
Awards/Rewards, Prizes and Indemnities Awards/Rewards Expenses		
Indemnitites	(4,033.00)	(3,922.25)
Total Awards/Rewards, Prizes and Indemnities	(4,033.00)	(3,922.25)
Survey, Research, Exploration and Development Expenses	art annual and a single of the advantage of the annual and a single of the annual annual and a single of the annual a	
Survey Expenses		(10,000.00)
Research, Exploration and Development Expenses		(550.00)
Total Survery, Research, Exploration and Development Expenses	naming dang sampa ana panamanan dan kanal-kanamah matanik panamanan sama sama ka	(10,550.00)
		1,41,404,401
Generation, Transmission and Distribution Expenses Generation, Transmission and Distribution Expenses	(4,498,061.92)	(4,079,848.66)
Confidential, Intelligence and Extraordinary Expenses	(to dee ea)	(70 040 06)
Extraordinary and Miscallaneous Expenses Professional Services	(59,268.83)	(72,249.36)
Legal Services	(49,300,00)	(55,750.00)
Auditing Services	(61,834.15)	(35,396.58)
Consultancy Services	(11,000.00)	(28,800.00)
Total Professional Services	(122,134.15)	(119,946.58)
General Services	and the state of t	ACHIEVACINA MININGAMENTA DE CONTRA D
Security Services	(332,000.00)	(252,500.00)
Other General Services	(8,149.00)	(13,870.00)
Total General Services	(340,149.00)	(266,370.00)
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	(103,467.54)	(128,838.37)
Repairs and Maintenance-Infrastructure Assets	(3,624,661.22)	(2,346,154.31)
Repairs and Maintenance-Buildings and Other Structures	(875,444.60)	(663,113.67)
Repairs and Maintenance-Machinery and Equipment	(725,471.00)	(655,966.77)
Repairs and Maintenance-Transportation Equipment	(157,720.00)	(264,089.00)
Repairs and Maintenance-Furniture and Fixtures	(10,700.00)	(11,938.00)
Total Repairs and Maintenance	(5,497,464.36)	(4,070,100.12)

Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	(773,305.09)	(527,838.56)
Fidelity Bond Premiums	(17,250.00)	(20,625.00)
Insurance Expenses	(100,112.73)	(100,978.80)
Total Taxes, Insurance Premiums and Other Fees	(890,667.82)	(649,442.36)
Other Maintenance and Operating Expenses		Control of the Contro
Advertising, Promotional and Marketing Expenses	(54,805.00)	(133,790.00)
Printing and Publication Expenses	(41,872.50)	(13,987.50)
Representation Expenses	(109,605.03)	(59,910.60)
Rent/Lease Expenses	(1,671,774.36)	(1,709,413.29)
Membership Dues and Contributions to Organizations	(18,104.00)	(11,068.00)
Donations	(3,687,863.95)	(3,123,406.57)
Directors and Committee Members' Fees	(704,777.94)	(693,240.00)
Other Maintenance and Operating Expenses	(105,838,50)	(263,621.75)
Total Other Maintenance and Operating Expenses	(5,394,641.28)	(6,098,437.71)
Total Maintenance and Other Operating Expenses	(33,519,298.13)	(28,091,802,31)
Financial Expenses	от при	AND THE PROPERTY OF THE PROPER
Financial Expenses		
Interest Expenses	(1,382,998.75)	(2,601,860.32)
Bank Charges	(1,000.00)	(816.50)
Other Financial Charges		•
Total Financial Expenses	(1,383,998.75)	(2,602,676.82)
Non Cash Expenses		Sales and the sales and the sales and the sales are sa
Depreciation		
Depreciation-Land Improvements	(95,998.56)	(95,998.56)
Depreciation-Infrastructure Assets	(3,475,568.58)	(3,389,911.98)
Depreciation-Buildings and Other Structures	(577,019.23)	(606,234.80)
Depreciation-Machinery and Equipment	(4,319,398.35)	(4,025,048.74)
Depreciation-Transportation Equipment	(29,878.62)	(77,583.77)
Depreciation-Furnitures, Fixtures and Books	(7,608.72)	(32,346.24)
Total	(8,505,472.06)	(8,227,124.09)
Amortization		
Amortization-Intangible Assets	(98,312.40)	(67,262.40)
Impairment Loss	(90,912.40)	(01,202.40)
Impairment Loss-Loans and Receivables	(8,171.42)	(2,744.86)
Total Non Cash Expenses	(8,611,955.88)	(8,297,131.35)
Total Expenses	(65,511,374.64)	(59,123,054.51)
Net Income /(Loss)	And the second s	AND ADDRESS OF THE PROPERTY OF
net income Acoss	5,026,593.31	6,324,388.01
Prepared By: Certified Correct: Approved by	: / Noted b	X.
		.) '>
Valcantara Dem	A INA	my my
Ruth Joie C. Alcantara Norma O. Garrido Maria Ana M. T.		
Accounting Processor A Corporate Budget Division Manage		anager
Specialist A Finance & Com	mercial	
	The second secon	

CITY OF ILAGAN WATER DISTRICT DETAILED STATEMENT OF FINANCIAL POSITION (ALL FUNDS)

(ALL FUNDS)
As at December 31, 2019
(With Comparative Figures for CY 2018)

CURRENT ASSETS 4,591,040.01 2,942,459.48 Cash and Cash Equivalents 231,036.85 221,754.45 Cash-Colecting Officers 221,036.85 221,754.45 Petty Cash 10,000.00 10,000.00 Cash in Bank-Local Currency 4,360,003.16 2,414,705.01 Cash in Bank-Local Currency-Current Account 1,028,938.60 76,109.32 Cash in Bank-Local Currency-Savings Account 3,331,184.56 2,336,595.69 Receivables 8,769,523.67 5,464,547.42 Loans and Receivables Accounts 7,694,932.00 7,932,202.25 Accounts Receivable 7,912,556.82 7,682,665.42 Allowance for Impairment-Accourts Receivable (307,924.62) (299,453.20) Other Receivables 1,164,891.67 1,091,345.17 Receivables-Disallowances/Charges 705,780.05 830,000.00 Other Receivables 412,811.62 206,284.77 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00	ASSETS	2019	2018
Cash on Hand 231,036.85 227,754.45 Cash-Colecting Officers 221,036.85 217,754.46 Petty Cash 10,000.00 10,000.00 Cash in Bank-Local Currency 4,360,003.16 2,414,705.01 Cash in Bank-Local Currency-Current Account 1,028,838.60 78,109.32 Cash in Bank-Local Currency-Savings Account 3,331,184.56 2,336,595.69 Recelvables 8,769,523.67 8,464,547.42 Loans and Receivables Accounts 7,694,932.00 7,383,202.25 Accounts Receivables 7,912,556.82 7,882,656.45 Allowance for Impairment-Accounts Receivable (307,824.62) (299,453.20) Other Receivables 1,164,591.67 1,061,345.17 Receivables-Disallowances/Charges 705,780.05 830,060.40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,878,270.13 <td< td=""><td>CURRENT ASSETS</td><td></td><td></td></td<>	CURRENT ASSETS		
Cash-Colecting Officers Petty Cash 221,039.85 217,754.45 Petty Cash 10,000.00 10,000.00 Cash in Bank-Local Currency Cash in Bank-Local Currency-Current Account 1,028,838.60 78,109.32 Cash in Bank-Local Currency-Savings Account 3,331,184.55 2,336,595.69 Receivables 8,769,623.67 6,464,547.42 Loans and Receivables Accounts 7,604,932.00 7,383,202.25 Accounts Receivables 7,912,856.92 7,682,656.45 Allowance for Impairment-Accounts Receivable (307,246.82) (299,453.20) Other Receivables 1,164,891.67 1,081,345.77 Receivables-Disallowances/Charges 705,780.05 830,060.40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,086.00 163,146.00 Property and Equipment for Distribution 36,086.00 163,146.00 Inventory Held for Consumption 3,878,270.13 3,312,696.58 Office Supplies Inventory	Cash and Cash Equivalents	4,591,040.01	2,642,459.46
Petty Cash 10,000.00	맛 걸리는 요즘 살게 살아지지 않는 아니는 아이들의 사람들이 되었다면 하는데 보고 있는데 그리고 있다면 살아 살아 있다면 그리고 있다면 하는데 그리고 있다면 하는데 그리고 있다.	231,036.85	227,754.45
Cash in Bank-Local Currency 4,360,003,16 2,414,705.01 Cash in Bank-Local Currency-Current Account 1,028,838.60 78,109.32 Cash in Bank-Local Currency-Savings Account 3,331,184.55 2,336,595.69 Receivables 8,769,523.67 8,464,547.42 Loans and Receivables Accounts 7,604,932.00 7,383,202.25 Accounts Receivable 7,912,556.82 7,824.652 (299,453.20) Other Receivables 1,164,591,87 1,001,345.17 1,000,00 4,000,00 4,5000,00 4,5000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,000,00 1,0			217,754.45
Cash in Bank-Local Currency-Current Account 1,028,635,60 76,109,32 Cash in Bank-Local Currency-Savings Account 3,331,184,58 2,336,595,69 Receivables 8,769,623,67 8,464,547,42 Loans and Receivables Accounts 7,604,932,00 7,883,202,25 Accounts Receivable 7,912,556,62 7,682,656,45 Allowance for Impairment-Accounts Receivable (307,924,62) (299,453,20) Other Receivables 1,164,591,67 1,061,345,17 Receivables-Disallowances/Charges 705,780,05 830,080,40 Due from Officers and Employees 45,000,00 45,000,00 Other Receivables 412,811,62 206,284,77 Inventory Held for Distribution 36,088,00 163,146,00 Property and Equipment for Distribution 36,088,00 163,146,00 Inventory Held for Consumption 3,878,270,13 3,312,696,58 Office Supplies Inventory 9,308,00 10,400,00 Accountable Forms, Plates and Stickers Inventory 99,408,00 61,396,25 Other Supplies and Materials Inventory 3,556,450,83 3,131,960,40 TOTAL CURREN	Petty Cash	10,000.00	10,000.00
Cash in Bank-Local Currency-Savings Account 3,331,184.56 2,336,595.69 Receivables 8,769,523.67 6,464,547.42 Loans and Receivables Accounts 7,694,932.00 7,383,202.25 Accounts Receivable 7,912,556.82 7,882,656.45 Allowance for Impairment-Accounts Receivable 7,912,556.82 7,882,656.45 Allowance for Impairment-Accounts Receivable 7,912,556.82 7,882,656.45 Allowance for Impairment-Accounts Receivable 7,912,556.82 7,892,656.45 Allowance for Impairment-Accounts Receivable 7,912,556.82 7,892,656.45 Coltier Receivables 1,164,591,67 1,061,345.17 Receivables-Disallowances/Charges 705,780.05 830,060.40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,878,270.13 3,312,696.58 Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 93,408.00 61,396.25 Other Supplies and Materials Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 17,396,400.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Receivables 1,396,400.00 1,396,400.00 1,396,400.00 Receivables 1,396,400.00 1,396,400.00 1,396,400.00 Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements 4,582,29.60 382,231.04 Infrastructure Assest 39,706,823.94 85,681,851.37			2,414,705.01
Receivables			78,109.32
Loans and Receivables Accounts	Cash in Bank-Local Currency-Savings Account	3,331,184.56	2,336,595.69
Accounts Receivable Allowance for Impairment-Accounts Receivable (307,924.62) (299,453.20) Other Receivables 1,164,591,57 Receivables-Disallowances/Charges 706,780.05 Due from Officers and Employees 45,000.00 Other Receivables 1,2811.62 Other Receivable	Receivables	0,769,523.67	8,464,547.42
Accounts Receivable Allowance for Impairment-Accounts Receivable (307,924.62) Other Receivables Receivables-Disallowances/Charges Receivables-Disallowances/Charges T06,780.05 Due from Officers and Employees Other Receivables Unventories A1,845,841.62 Inventories A2,944,858.13 Inventory Held for Distribution Property and Equipment for Distribution Accountable Forms, Plates and Stickers Inventory Accountable Forms, Plates and Stickers Inventory Other Supplies Inventory Accountable Forms, Plates and Stickers Inventory Other Supplies and Materials Inventory Accountable Forms, Plates and Stickers Inventory Other Supplies and Materials Inventory Accountable Forms, Plates and Stickers Inventory Other Supplies and Materials Inventory Accountable Forms, Plates and Stickers Inventory Accountable Forms, Plates and Stick	Loans and Receivables Accounts	7,604,932.00	7,383,202.25
Other Receivables 1,164,591.67 1,061,345.17 Receivables-Disallowances/Charges 705,780.05 830,060.40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,876,270.13 3,312,696.58 Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 113,103.30 108,939.93 Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,592,849.46 NON-CURRENT ASSETS 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.66 78,973,481.46 Land Improvements 1,339,400.00	Accounts Receivable	7,912,556.82	designation agreement and the contraction of the co
Receivables-Disallowances/Charges 708,780.05 830,060.40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,878,270.13 3,312,696.58 Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 113,103.30 108,939.93 Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,592,849.46 NON-CURRENT ASSETS 17,274,921.81 14,592,849.46 NON-CURRENT In Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.81 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Allowance for Impairment-Accounts Receivable	(307,824.62)	(299,453.20)
Receivables-Disallowances/Charges 706,780.05 830,0e0,40 Due from Officers and Employees 45,000.00 45,000.00 Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,878,270.13 3,312,696.58 Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 113,103.30 108,939.93 Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.48 NON-CURRENT ASSETS 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65	Other Receivables	1.164.591.67	1.081.345.17
Due from Officers and Employees	Receivables-Disallowances/Charges	The state of the s	PERSONAL PROPERTY AND PROPERTY AND PERSONS ASSESSED FOR PERSONAL PROPERTY AND PERSONS ASSESSED FOR PERSONS ASSESSE
Other Receivables 412,811.62 206,284.77 Inventories 3,914,358.13 3,475,842.58 Inventory Held for Distribution 36,088.00 163,146.00 Property and Equipment for Distribution 36,088.00 163,146.00 Inventory Held for Consumption 3,878,270.13 3,312,696.58 Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.66 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94	사이트 : 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 - 1000 -		
Inventories	에 보면서 가장 마다 마다 마다 하는데 하는데 하는데 되었다. 그는데 이 사람들은 아니는데 아니는데 아니는데 아니는데 아니는데 아니는데 아니는데 아니는데		
Property and Equipment for Distribution 36,088.00 163,146.00	Inventories	3,914,358.13	3,475,842.58
Property and Equipment for Distribution 36,088.00 163,146.00	Inventory Held for Distribution	36 088 00	163 146 00
Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 113,103.30 108,939.93 Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 625,000.00 625,000.00 Investments 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37		MATERIAL PROPERTY OF THE PROPE	With the Party of
Office Supplies Inventory 9,308.00 10,400.00 Accountable Forms, Plates and Stickers Inventory 113,103.30 108,939.93 Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 625,000.00 625,000.00 Investments 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Inventory Held for Consumption	3.878.270.13	3.312.696.58
Accountable Forms, Plates and Stickers Inventory Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS Investments Investment in Joint Venture 625,000.00 Investment in Joint Venture 625,000.00 Investment in Joint Venture 76,476,040.56 Land 1,396,400.00 1,396,400.00 Land Improvements Other Land Improvements Accumulated Depreciation-Other Land Improvements (458,229.60) 1,396,823.94 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	그리다는 사용 이 경영 전체 중에서 무슨 사람들이 집에 가지 않는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하	AND RESIDENCE OF THE PROPERTY	at Comparison and Associated Section of Contract of Co
Chemical and Filtering Supplies Inventory 99,408.00 61,396.25 Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 69,139,322.73 85,681,851.37	: Belle British : 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Supplies and Materials Inventory 3,656,450.83 3,131,960.40 TOTAL CURRENT ASSETS 17,274,921.81 14,582,849.46 NON-CURRENT ASSETS 625,000.00 625,000.00 Investments 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37			
TOTAL CURRENT ASSETS 17,274,921,81 14,582,849,46 NON-CURRENT ASSETS Investments 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 69,139,322.73 85,681,851.37	50 원 등 없는 10 원 등 10 원 명 원 명 원 명 원 명 원 명 원 명 원 명 원 명 명 명 명		
NON-CURRENT ASSETS 10 10 10 10 10 10 10 1			
Investments 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37			
Investment in Joint Venture 625,000.00 625,000.00 Investment in Joint Venture 625,000.00 625,000.00 Property, Plant and Equipment 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37		.4	007.000.00
Investment in Joint Venture 625,000.00 625,000.00			
Property, Plant and Equipment Land 76,476,040.56 78,973,481.46 Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37			A STATE OF THE PARTY OF THE PAR
Land 1,396,400.00 1,396,400.00 Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37			14
Land Improvements 1,139,543.05 1,235,541.61 Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37		ACCORDANGE AND ACCORDANG AND ACCORD DESCRIPTION OF THE PROPERTY AND ACCORDING TO THE PROPERTY AN	ACCUPANT TO THE PARTY OF THE PA
Other Land Improvements 1,597,772.65 1,597,772.65 Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Land	1,396,400.00	1,396,400.00
Accumulated Depreciation-Other Land Improvements (458,229.60) (362,231.04) Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Land Improvements	1,139,543.05	1,235,541.61
Infrastructure Assest 39,706,823.94 39,562,132.78 Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Other Land Improvements	1,597,772.65	1,597,772.65
Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Accumulated Depreciation-Other Land Improvements	(458,229.60)	(362,231.04)
Plant-Utility Plant in Services (UPIS) 89,139,322.73 85,681,851.37	Infrastructure Assest	39,706,823.94	39,562,132.78
생님, 하는 사람들 아무슨 아무슨 사람들이 되었다면 하셨다면 하는데		Severitisantedisperitisaning properties with the properties of the	BECHT THE SELECTION THREE THREE SENS AND ADDRESS AS THE TAXABLE PROPERTY OF THE PARTY OF THE PAR
	보고 있는데 나를 가지 않는데 가게 하는데 하는데 하나 하나 되는데 있다면 되는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하	(49,432,498.79)	(46,119,718.59)

Buildings and Other Structure	17,529,319.78	17:143-849.05
Buildings	14,001,338.98	14,031,638.98
Accumulated Depreciation-Buildings	(1,722,289.33)	(1,483,975.14).
Carrying Amount-Buildings	12,279,549.65	, 12,548,563.84
Other Structures	9,708,563.03	3,765,569.07
Accumulated Depreciation-Other Structures	(4,451,392.90)	(4,170,283.86)
Carrying Amount-Other Structures	5,257,270.13	4,595,285.21
Machinery and Equipment	16,361,738.22	17,957,248.11
Office Equipment	1,493,933.59	1,240,223.50
Accumulated Depreciation Office Equipment	(805,803.75)	(686,087.10)
Carrying Amount-Office Equipment	688,129.75	554,136.40
Communication Equipment	254,150.00	254,150.00
Accumulated Depreciation-Communication Equipment	(228,735.00)	. (228,735.00)
Carrying Amount-Communication Equipment	25,415.00	25,415.00
Other Machinery and Equipment	51,260,634.01	48,890,066.12
Accumulated Depreciation-Other Equipment	(35,612,440.54)	(31,512,369.41)
Carrying Amount-Other Equipment	15,648,193.47	17,377,696.71
Transportation Equipment	110,227.92	140,106.54
Motor Vehicles	1,055,404.28	1,055,404.28
Accumulated Depreciation-Motor Vehicles	(945,176.36)	(915,297.74)
Furniture, Fixtures and Books	154,134.15	119,383.54
Furniture, Fixtures and Books	1,046,257.61	1,014,534.78
Accumulated Depreciation-Furniture and Fixtures	(892,323.26)	(895,351.04)
Carrying Amount-Furniture and Fixtures	153,934.35	119,183.74
Books	1,998.00	1,998.00
Accumulated Depreciation-Books	(1,798.20)	(1,798.20)
Carrying Amount-Books	199.80	199.80
Construction in Progress	70,853.50	1,418,819.83
Construction in Progress-Infrasturcture Assets	70,853.50	1,124,539.77
Construction in Progress-Buildings and Other Sturctures		294,280.06
Intangible Assets	454,406.40	552,718.80
Intangible Assets	454,406.40	207,718.80
Computer Software	718,680.00	373,680.00
Accumulated Amortization-Computer Software	(264,273.60)	(165,961.20)
Development in Progress	1	345,000.00
Computer Software	-anto-paties discontinues to a deliverability consensation and determination and a	345,000.00
TOTAL NON-CURRENT ASSETS	77,555,446.96	80,151,200.26
	94,830,368.77	94,734,049.72
TOTAL ASSETS	•	
LIABILITIES		
CURRENT LIABILITIES		
Financial Liabilities	9,420,639.12	7,038,198.89
Payables	9,420,639.12	7,038,198.89
Accounts Payables	9,420,639.12	7,038,198.89

inter-Ageny Pays	ibles	1,667,919.81	1,566,387.02
Inter-Ageny Pa	ayablês	1,667,919.81	1,566,387.02
Due to BIR		1,161,040.27	1,044,070.21
Due to GSI	IS	242,725.04	212,873.42
Due to Pag	g-IBIG	104,431.08	97,277.95
Due to Phil	health	12,767.79	13,652.52
	vernment Corporations	118,635.65	175,522.92
Due to \$33	\$	28,320.00	22,990.00
Trust Liabilities		2,613,960.37	2,153,850.37
Trust Liabilities	5	2,613,960.37	2,153,850.37
Customers	Deposits Payable	2,613,960.37	2,153,850.37
Deffered Credits		1,501,268.67	1,591,652.76
Uneamed Rev	renue/Income	1,501,268.67	1,501,652.76
Other Une	arned Revenue/Income	1,501,268.67	1,501,652.70
Other Payables			
Other Payable	es	Assert Trappedict Support Commission Commiss	We have a second
Other Paya	ables		
TOTAL CURRENT LI	ABILITIES	15,203,787.97	12,260,089.04
NON-CURRENT LIAI	BILIITIES		
Financial Liabiliti	les	29,815,751.79	35,033,705.43
Bills/Bonds/Lô.	âns Payable	26,815,751.79	35,033,706.43
Loans Pay	able-Domestic	26,815,751.79	35,033,706.43
TOTAL LIABILITIES		42,019,639.76	47,293,795.47
	EQUITY		
Government Equity		14,751,549.15	14,751,549.15
Government Equit	ty	14,781,549.15	14,751,549.15
Government E	quity	234,000.00	234,000.00
Contributed Ca	apital	14,517,549.15	14,517,549.15
Retained Earnings/(Deficit)	38,059,279.86	32,688,705.10
Retained Earning:		38,059,279.86	32,688,705.10
Retained Earnings/(Deflcit)		38,059,279.86	32,688,705.10
TOTAL EQUITY		52,810,829.01	47,440,264.25
TOTAL LIABILITIES	AND EQUITY	94,630,368.77	94,734,049.72
Prepared by:	Certified Correct:	Approved by:	Noted by:

Accounting Processor A

Norma O. Garrido Corporate Budget Specialist A

Maria Ana M. Torbio Division Manager C

Finance & Commercial

Snerwin B. Quijano General Manager

CITY OF ILAGAN WATER DISTRICT DETAILED STATEMENT OF CASH FLOWS (ALL FUNDS)

For the Year Ended December 31, 2019 (With Comparative Figures for CY 2018)

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES Cash Inflows		
Proceeds from Sale of Goods and Services	67,074,815.75	62,179,905.42
Collection of Income/Revenue	67,074,815.75	62,179,905.42
Trust Receipts	462,034.00	434,768.00
Collection of customer's deposits	462,034.00	434,768.00
Other Receipts	62,536.20	30,777.99
Receipt of refund of cash advances	16,334.25	13,370.63
Other miscellaneous receipts Collection of Disallowances	6,836.85	2,297.36
가게 살아가 되는 경기를 가게 되었다. 그 그들은 사람들은 사람들은 사람들이 되었다. 그는 사람들은 사람들은 사람들은 사람들이 되었다.	39,365.10	15,110.00
Cash Inflows	67,599,385.95	62,645,451.41
Cash Outflows		
Payment of Expenses	36,241,926.43	33,300,495.94
Payment of personnel expenses	14,058,721.12	12,122,362.83
Payment of maintenance and other operating expenses	22,183,205.31	21,178,133.11
Purchase of Inventories	530,985.57	322,950.89
Purchase of inventory held for consumption	530,985.57	322,950.89
Grant of Cash Advances	1,753,548.87	580,553.41
Advances to officers and employees	1,753,548.87	580,553.41
Payment of Account Payables	7,062,552.94	7,324,551.22
Remittance of Personnel Benefit Cont. & Mandatory Cont.	8,662,205.02	7,377,764.98
Remittance of taxes withheld	1,967,980.98	1,583,623.93
Remittance of GSIS/Pag-IBIG/Philhealth/SSS Remittance of other payables	4,358,339.60 2,335,884.44	3,790,350.94 2,003,790.11
Refund of Deposits	1,924.00	874.00
Other Disbursements	5,220.00	12,978.40
Total Cash Outflows	54,258,362.83	48,920,168.84
Net Cash provided by/(Used in) Operating Activities	13,341,023.12	13,725,282.57
CASH FLOWS FROM INVESTING ACTIVITIES		. मार्च्या त्री र विकास कर प्राप्त व्यवस्था विकास के विकास कर है । विकास कर विकास के विकास के विकास कर विकास क
Cash Inflows		
Proceed from Short-Term Investments		
Total Cash Inflows	***	
Cash Outflows		
Investment in Joint Venture	_	625,000.00
Purchase /construction of Property, Plant and Equipment Purchase of land	1,790,489.18	1,412,667.82
Construction of Infrastructure Assets Construction of Buildings and Other Structures	67,716.96	
Purcahse of Machinery & Equipment	241,086.21	
	1,481,686.01	1,412,667.82
Purchase of Property, Plant and Equipment obligated in prior year	1,401,000.01	., .,,
Purchase of Property, Plant and Equipment obligated in prior year Total Cash Outflows	1,790,489.18	2,037,667.82

CASH FLOWS FROM FINANCING ACTIVITIES

Cash Inflows

Proceeds from Domestic & Foreign Loans		
Total Cash Inflows	Artista del proreccio que parech escario pareccion que processo que parecente de la compansa que parecente del processo de la compansa del la compansa de la compansa del la compansa de la compansa del la compansa de	
Cash Outflows		
Payment of Long-Term Liabilities	8,217,954.64	8,764,155.52
Payment of Domestic Loans	8,217,954.64	8,764,155.52
Payment of interest on Loans & Other Financial Charges	1,383,998.75	2,602,676.82
Total Cash Outflows	9,601,953.39	11,366,832.34
Net Cash provided by/(Used in) Financing Activities	(9,601,953.39)	(11,366,832.34)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,948,580.55	320,782.41
ADD: CASH AND CASH EQUIVALENTS, JANUARY 1	2,642,459.46	2,321,677.05
CASH AND CASH EQUIVALENTS, DECEMBER 31	4,591,040.01	2,642,459.46

Prepared By:

Rutil Joie C. Alcantara Accounting Processor A Certified Correct:

Norma O. Garrido Corporate Budget Specialist A Approved by:

Maria Ana M. Tonbio Division Manager C Finance & Commercial Notet by:

Sherwin B. Quijano General Manager