



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED CASHFLOW STATEMENT

for the month of DECEMBER 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales	4,151,831.06	53,062,917.85
Interest Income	-	2,510.70
Other Business and Service Income	-	-
Misc. Service Revenues	380,961.92	3,748,658.83
Other Water Revenues	-	10,000.00
Other Income - Refunds	-	-
Due from Officers & Employees	5,000.00	75,000.00
Advances to Officers & Employees	1,400.00	271,294.94
Other Receivable	-	115,425.00
Total Cash Inflows from Operating Activities	P 4,539,192.98	57,285,807.32

Cash Outflows

Purchase of Supplies & Other Materials	P 249,160.72	2,174,841.22
Salaries & Wages	-	-
Regulars	521,868.85	5,598,821.63
Contractuals (daily basis)	138,358.00	1,469,793.57
Payment of Operating Expenses	-	-
Cash Advances	65,000.00	1,104,970.00
Other Personal Services	164,560.04	3,142,351.90
Maintenance and Operating Expenses	710,102.78	9,518,365.47
Remittances to National Government Agencies	916,668.14	7,751,255.82
Loans Payable-Domestic / Interest Expense	700,931.00	8,411,172.00
Acquisition / Purchase of P.P.E.	-	-
U.P.I.S.	78,300.00	3,974,796.72
C.W.I.P.	-	-
Account's Payables (Others)	909,982.18	13,059,057.46
Refunds	-	2,700.00
Total Cash Outflows	P 4,454,931.71	56,208,125.79

Total Cash Provided by Operating Activities

Add: Cash & Cash Equivalents - Beginning

Cash & Cash Equivalents - Ending

P 84,261.27	1,077,681.53
2,854,283.38	1,860,863.12
P 2,938,544.65	2,938,544.65

Prepared by:

MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

ENG'R. FELIX B. C. LEGARDA
General Manager



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Professional Services

842	Legal Services
843	Auditing Services
849	Other Professional Services

Other Maintenance & Operating Expenses

989	Other Maintenance & Operating Expenses	18,505.00	166,263.75
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Total Maintenance & Other Operating Expenses

P	<u>1,282,399.13</u>	<u>12,424,922.41</u>
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Financial Expenses

975	Interest Expense
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347,431.00	4,311,822.00
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Total Financial Expenses

P	<u>347,431.00</u>	<u>4,311,822.00</u>
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TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P	<u>2,963,727.51</u>	<u>32,603,181.27</u>
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Doubtful Accounts, Depreciation, Amortization & Depletion

901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	11,693.99	138,632.89
	Pumping Equipment	112,552.32	1,256,755.31
	Transmission & Distribution Mains	208,448.77	2,385,662.58
	Reservoir & Tanks	14,179.81	170,157.67
	Hydrants	1,835.92	22,031.04
	Meters	101,540.25	1,113,818.25
904	Depreciation - Buildings & Other Structures	115.35	1,384.21
	Pumping Stations	11,090.61	133,087.32
907	Depreciation - Office Equipment	1,013.63	12,890.99
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	14,699.98	70,987.26
925	Depreciation - Other Machinery Equipment	1,695.04	17,022.14
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,246.80	129,731.11

TOTAL DEPRECIATION

489,112.47	5,452,160.77
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**NET INCOME(LOSS) AFTER DEPRECIATION &
BEFORE INCOME TAX**


P	<u>1,250,308.77</u>	<u>17,328,965.28</u>
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**NET INCOME(LOSS) BEFORE DEPRECIATION &
BEFORE INCOME TAX**

P	<u>1,739,421.24</u>	<u>22,781,126.05</u>
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Utility Expenses			
769	Electricity Expenses		
-01	Office	15,361.61	186,700.81
-02	Pumping Stations	654,021.05	6,249,970.67
Communication Expenses			
772	Postage and Deliveries		-
773	Telephone Expenses - Landline	9,696.59	108,509.60
774	Telephone Expenses - Mobile	23,194.25	274,772.50
776	Cable, Satellite, Telegraph & Radio Expense	560.00	3,360.00
Printing and Advertising Expenses			
778	Advertising, Promotional and Marketing Expenses		-
Taxes, Duties and Premiums			
779	Taxes, Duties and Licenses	-	12,593.11
781	Insurance Premiums	6,759.46	46,693.37
Representation Expenses			
782	Representation Expense	13,840.00	138,357.81
Awards, Prizes and Other Claims			
785	Indemnities and Other Claims		-
Generation & Distribution Expenses			
792	Generation, Transmission & Distribution Expenses		-
-08	Water Treatment Operations Expenses	9,000.00	87,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	-	1,126,120.00
Membership Dues and Contribution Expenses			
796	Membership Dues and Contributions to Organizations		24,644.00
Repairs and Maintenance			
802	Repairs and Maintenance - Land Improvements		-
803	Repairs and Maintenance - PLANT (UPIS)		-
-04	Maintenance of Wells		-
-08	Maintenance of Reservoirs & Tanks		-
-09	Maint. of Transmission & Dist. Mains	35,180.00	90,119.00
-12	Maintenance of Meters	56,708.31	854,715.15
-14	Maintenance of Hydrants		-
804	Repairs and Maintenance - Buildings & Other Structures		-
-02	Maint. of Pumping Plant Structures & Improv.	29,165.00	177,033.40
-05	Maint. of Gen. Admin. Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments	364.00	11,579.00
814	Repairs & Maintenance - Land Transportation Equipmen	11,709.65	102,906.95
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	1,578.00	89,109.62
-02	Pumping Equipment		-
-03	Water Treatment Equipment	3,554.00	4,739.00
-05	Communication Equipment		-
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	110.00	13,472.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures		-



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DETAILED STATEMENT OF INCOME AND EXPENSES for the month of DECEMBER 2015

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,165,619.72	48,394,193.16
612	Interest Income	-	2,510.70
618	Other Business and Service Income		-
-01	Misc. Service Revenues	110,103.07	1,702,793.02
-04	Other Water Revenues		10,000.00
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	268,225.96	3,448,710.44
659	Other Income (WMMF)	159,200.00	1,826,100.00
GROSS PROFIT FROM SALES		P 4,703,148.75	P 55,384,307.32

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	847,615.00	9,118,111.00
706	Salaries & Wages - Others	138,358.00	1,639,883.40
707	Personal Economic Relief Allowance (PERA)	92,000.00	980,500.00
710	Representation Allowance	8,500.00	95,625.00
711	Transportation Allowance	8,500.00	95,625.00
712	Clothing / Uniform Allowance		190,000.00
713	Honoraria		-
714	Year-End Bonus	4,042.00	916,109.00
719	Other Bonuses and Allowances		-
-01	Productivity Incentive Bonus		-
-02	Rice Allowance		-
-03	Medical / Dental Allowance		-
-04	Financial Assistance		-
-05	Productivity Bonus		-
-06	Others	-	736,089.00
721	Life and Retirement Insurance Contributions	106,503.88	1,144,953.28
722	PAG-IBIG Contributions	4,600.00	49,100.00
723	Philhealth Contributions	9,987.50	107,087.50
725	Provident Fund Contributions		-
Other Personnel Benefits			-
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits	-	132,165.18
749	Other Personnel Benefits		-
-01	Overtime and Holiday Pay	113,791.00	661,188.50
-02	Hazard Pay		-
Total Personal Services		P 1,333,897.38	15,866,436.86

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	4,946.00	267,780.80
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	77,220.33	583,258.25
-02	Generator Sets	91,935.88	490,622.88
765	Other Supplies Expenses		-
-01	Accountable Forms	165,000.00	255,000.00
HONORARIA		38,220.00	420,420.00
Travel and Educational Expenses			-
766	Travel Expenses	15,770.00	312,775.50
767	Training and Scholarship Expenses	-	325,253.24
01	Gender and Development Expense		-



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-05	Communications Equipment	167,156.00	
325-05	Accumulated Depreciation	(150,440.40)	16,715.60
	Transport Equipment		
214	Land Transport Equipment	2,934,562.37	
	Accumulated Depreciation	(1,112,273.09)	1,822,289.28
	Total Property, Plant & Equipment		P 93,362,458.87
	Total Non-Current Assets		P 93,362,458.87
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 108,306,104.58

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401	Accounts Payable	3,503,894.94
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Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	250,187.71
-02	Pag-Ibig Fund	79,048.31
-03	Philhealth	25,275.00
-04	BIR	715,645.62
-05	LBP (employees loans)	7,128.91
	Total Current Liabilities	P 4,581,180.49

426	Guaranty Deposits Payable	700,780.13
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Non-Current Liabilities

Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 40,471,793.19
	Loans Payable - (4-2629)	10,046,013.00
	Loans Payable - (9-0069)	3,999,992.00

Deferred Credits

459	Other Deferred Credits	P 447,783.94
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EQUITY

481	Retained Earnings	P 30,744,596.55
		17,328,965.28
		(15,000.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P 108,306,104.58
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DETAILED BALANCE SHEET

as of DECEMBER 2015

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		90,009.88
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		2,490,306.32
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		353,228.05
Receivables Accounts			
111	Account Receivables		7,032,858.91
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		105,508.64
135	Due from Officers & Employees		1,141,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		271,500.00
Inventories			
169	Other Inventories		3,311,129.84
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets			P 14,734,029.51
Non Current Assets			
Property, Plant & Equipment			
201	Land		1,342,420.00
Plant, Building & Structures			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,410,952.74)	3,260,969.43
-09	Transmission & Distribution Mains	83,457,805.53	
303-09	Accumulated Depreciation	(17,102,453.30)	66,355,352.23
203-12	Meters	8,336,105.00	
303-12	Accumulated Depreciation	(3,884,175.00)	4,451,930.00
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(240,505.60)	493,862.63
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(337,151.33)	203,761.67
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,252,150.17)	3,184,092.57
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(24,686.16)	6,075.41
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(498,630.09)	124,522.51
	IT Equipment & Softwares	1,348,216.78	
	Accumulatec	(906,613.33)	441,603.45
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,215,488.70)	1,982,340.91
-02	Pumping Equipment	24,263,105.12	
325-02	Accumulated Depreciation	(14,649,834.81)	9,613,270.31
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87