



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED CASHFLOW STATEMENT for the month of DECEMBER 2017

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income	4,922,505.25	63,874,874.01
Metered Sales	1,381.58	8,910.36
Interest Income		-
Other Business and Service Income	345,350.00	4,327,951.75
Misc. Service Revenues		16,686.50
Other Water Revenues	265,546.33	3,661,769.18
Fines & Penalties		-
Other Income - Refunds	-	-
Due from Officers & Employees	858.00	167,799.28
Advances to Officers & Employees		74,950.00
Guarantee Payable	-	20,444.00
Other Payable	-	4,851.00
Other Receivable	-	-
Total Cash Inflows from Operating Activities	P 5,535,641.16	72,158,236.08


Cash Outflows

Purchase of Supplies & Other Materials	P 229,414.29	7,319,379.12
Salaries & Wages		-
Regulars	941,576.89	11,316,355.43
Contractuals (daily basis)	180,807.00	1,277,944.00
Payment of Operating Expenses		-
Cash Advances	115,000.00	685,760.00
Other Personal Services	506,697.00	6,469,468.43
Maintenance and Operating Expenses	1,121,496.96	11,302,018.54
Remittances to National Government Agencies	995,665.38	9,754,624.57
Loans Payable-Domestic / Interest Expense	700,931.00	8,411,172.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	193,068.59	10,981,889.89
C.W.I.P.	594,874.59	3,529,061.86
Account's Payables (Others)	-	5,000.00
Refunds	69,950.00	75,350.00
Total Cash Outflows	P 5,649,481.70	71,128,023.84


Total Cash Provided by Operating Activities	P (113,840.54)	1,030,212.24
Add: Cash & Cash Equivalents - Beginning	5,641,987.46	4,497,934.68

Cash & Cash Equivalents - Ending	P 5,528,146.92	5,528,146.92
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Prepared by:


MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:


ENG'R. FELIXBERTO C. LEGARDA
General Manager



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Professional Services			
842	Legal Services		
843	Auditing Services		
849	Other Professional Services		
Other Maintenance & Operating Expenses		116,391.57	264,985.57
989	Other Maintenance & Operating Expenses		
Total Maintenance & Other Operating Expenses		P 1,655,805.00	15,957,399.72
Financial Expenses			
975	Interest Expense	289,596.00	3,643,139.00
Total Financial Expenses		P 289,596.00	3,643,139.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 4,097,950.60	45,225,840.43
Doubtful Accounts, Depreciation, Amortization & Depletion			
901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)	16,428.37	192,406.03
-01	Power Production	118,295.81	1,430,274.80
	Pumping Equipment	250,356.02	2,907,084.02
	Transmission & Distribution Mains	14,179.80	170,157.66
	Reservoir & Tanks	1,835.92	22,031.05
	Hydrants	148,665.00	1,657,551.00
	Meters		1,193.02
904	Depreciation - Buildings & Other Structures	11,567.95	136,875.89
	Pumping Stations	4,113.75	41,346.07
907	Depreciation - Office Equipment		-
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment	26,831.98	198,230.77
914	Depreciation - Land Transport Equipment	2,460.22	24,182.59
925	Depreciation - Other Machinery Equipment		-
926	Depreciation - Furniture & Fixtures	9,248.70	121,047.76
927	Depreciation - IT Equipment	331.98	995.96
	Depreciation - Tools		
TOTAL DEPRECIATION		604,315.50	6,903,376.62
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 1,020,177.66	17,540,382.47
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 1,624,493.16	24,443,759.09

Prepared by:

Mary Grace D. Batangan
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Eng'r. Felixberto C. Legarda
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Utility Expenses		
769	Electricity Expenses	9,161.46
-01	Office	629,985.71
-02	Pumping Stations	-
Communication Expenses		
772	Postage and Deliveries	230.00
773	Telephone Expenses - Landline	9,389.86
774	Telephone Expenses - Mobile	23,962.31
776	Cable, Satellite, Telegraph & Radio Expense	280.00
Printing and Advertising Expenses		
778	Advertising, Promotional and Marketing Expenses	-
Taxes, Duties and Premiums		
779	Taxes, Duties and Licenses	3,713.42
-1	Franchise Tax	101,462.56
781	Insurance Premiums	6,291.17
Representation Expenses		
782	Representation Expense	21,513.81
Awards, Prizes and Other Claims		
785	Indemnities and Other Claims	-
Generation & Distribution Expenses		
792	Generation, Transmission & Distribution Expenses	-
-08	Water Treatment Operations Expenses	11,700.00
09-	Chemicals, Filtering and Lab. Supplies E:	-
Membership Dues and Contribution Expenses		
796	Membership Dues and Contributions to Organizations	-
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	31,101.00
-12	Maintenance of Meters	106,475.43
-14	Maintenance of Hydrants	-
804	Repairs and Maintenance - Buildings & Other Structures	7,104.00
-02	Maint. of Pumping Plant Structures & Improv.	-
-05	Maint. of Gen. Admin. Structures & Improv.	1,185.00
807	Repairs & Maintenance - Office Equipments	2,293.00
814	Repairs & Maintenance - Land Transportation Equipmen	25,926.51
823	Repairs & Maintenance - IT Equipment and Software	-
825	Repairs & Maintenance - Other Machinery Equipment	-
-01	Power Production Equipment	13,050.00
-02	Pumping Equipment	12,871.00
-03	Water Treatment Equipment	-
-05	Communication Equipment	-
-06	Power Operated Equipment	-
-07	Tools, Shop & Garage Equipment	410.00
-08	Other PPE	-
826	Repairs & Maint.-Furniture & Fixtures	1,670.00



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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of DECEMBER 2017

576	Generation, Transmission & Distribution Income (Water Sales)	P 5,214,166.10	62,148,808.39
-01	Metered Sales	1,381.58	8,910.07
612	Interest Income		-
618	Other Business and Service Income	30,589.75	1,423,475.38
-01	Misc. Service Revenues		16,696.50
-04	Other Water Revenues		-
619	Fines and Penalties - Business and Service Income	265,546.33	3,661,769.18
-01	Penalty Charges	210,760.00	2,409,940.00
659	Other Income (WMMF)	P 5,722,443.76	P 69,669,599.52
GROSS PROFIT FROM SALES			

EXPENSES:

Personal Services:		1,247,527.50	14,889,623.40
701	Salaries & Wages-Regulars	180,807.00	1,269,414.00
706	Salaries & Wages - Others	112,000.00	1,339,000.00
707	Personal Economic Relief Allowance (PERA)	28,500.00	331,375.00
710	Representation Allowance	28,500.00	331,375.00
711	Transportation Allowance	-	275,000.00
712	Clothing / Uniform Allowance	-	-
713	Honoraria	-	-
714	Year-End Bonus	-	1,247,669.00
-01	13th Month Pay	-	280,000.00
-02	Cash Gift	-	813,513.11
719	Other Bonuses and Allowances	280,000.00	280,000.00
-01	Productivity Incentive Bonus		-
-02	Rice Allowance		-
-03	Medical / Dental Allowance		1,218,490.00
-04	Mid-Year Bonus		1,843,940.20
721	Life and Retirement Insurance Contributions	155,126.60	66,800.00
722	PAG-IBIG Contributions	5,600.00	161,900.00
723	Philhealth Contributions	13,587.50	-
725	Provident Fund Contributions		-
Other Personnel Benefits			-
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits	-	-
749	Other Personnel Benefits	-	16,750.00
-01	Overtime and Holiday Pay	100,901.00	1,230,452.00
-3	Longevity Pay	-	30,000.00
	Performance Based Bonus		-
Total Personal Services		P 2,152,549.60	25,625,301.71

Maintenance & Other Operating Expenses

Supplies Expenses:			
751	Office Supplies Expenses	17,861.00	260,111.99
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	67,715.60	716,075.53
-02	Generator Sets	127,171.59	295,690.32
765	Other Supplies Expenses		-
-01	Accountable Forms	90,000.00	270,000.00
HONORARIA		76,440.00	489,510.00
Travel and Educational Expenses			-
766	Travel Expenses	29,449.00	331,708.72
767	Training and Scholarship Expenses	111,000.00	632,958.50
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
-07	Tools	248,262.00		
325-07	Accumulated Depreciation	(995.96)		247,266.04
	Transport Equipment	4,552,162.37		
214	Land Transport Equipment	(1,489,296.12)		3,062,866.25
	Accumulated Depreciation		P	111,048,710.64
	Total Property, Plant & Equipment		P	111,048,710.64
	Total Non-Current Assets			291,549.34
279	Other Assets			2,995,400.00
230-09	CIP - Agency Asset			265,571.14
236-02	CIP - Waterways			
243	CIP - Pumping Plant Structures and Improvement		P	134,632,310.90
	TOTAL ASSETS AND OTHER DEBITS			

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

401	Payable Accounts			4,653,614.77
	Accounts Payable			
	Inter-Agency Payables			
412	Due to National Government Agencies			387,450.43
-01	GSIS			104,885.17
-02	Pag-Ibig Fund			33,075.00
-03	Philhealth			806,324.59
-04	BIR			(50,986.21)
-05	LBP (employees loans)		P	5,934,363.75
	Total Current Liabilities			

426	Guaranty Deposits Payable			700,780.13
	Non-Current Liabilities			
	Loans / Lease Payable			
433	Loans Payable - Domestic (4-1951)	P		33,681,456.19
	Loans Payable - (4-2629)			8,314,953.00
	Loans Payable - (9-0069)			3,333,320.00
439	Other Payable			7,610,987.71
	Deferred Credits			
459	Other Deferred Credits	P		602,263.94

EQUITY

481	Retained Earnings	P		64,200,202.75
				17,540,382.47
				(7,286,399.04)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 134,632,310.90

Prepared by:

MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

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DETAILED BALANCE SHEET
as of DECEMBER 2017

Current Assets		
Cash on Hand		250,147.25
102	Cash-Collecting Officers	5,000.00
104	Petty Cash Fund	4,818,208.56
107	Cash in Bank-Local Currency-Current Account	454,791.11
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	-
Receivables Accounts		8,936,753.90
111	Account Receivables	(266,760.27)
301	Allowance for Doubtful Accounts	-
Other Receivables		45,508.64
134	Advances to Officers & Employees	-
135	Due from Officers & Employees	447,783.94
136	Receivables - Disallowances / Charges	286,979.82
149	Other Receivables	1,107,608.42
149-1	Other Receivable - Pablo S. Pagaduan	-
Inventories		3,843,226.25
169	Other Inventories	-
Prepayments, Deposits & Deferred Charges		101,832.16
186	Guaranty Deposit	P 20,031,079.78
Total Current Assets		
Non Current Assets		
Property, Plant & Equipment		4,238,380.26
201	Land	
Plant, Building & Structures		
203	Plant (UPIS)	
-08	Reservoir & Tanks	5,671,922.17
303-08	Accumulated Depreciation	(2,751,268.07)
-09	Transmission & Distribution Mains	101,535,756.53
303-09	Accumulated Depreciation	(22,623,971.79)
203-12	Meters	13,407,655.00
303-12	Accumulated Depreciation	(6,871,040.25)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(284,567.69)
-16	Other Plants	642,938.25
303-16	Accumulated Depreciation	(382,180.62)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,627,180.74
304-02	Accumulated Depreciation	(1,522,113.34)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(39,117.84)
Equipment and Machinery		279,022.73
207	Office Equipment	979,327.56
307	Accumulated Depreciation	(563,022.16)
IT Equipment & Softwares		416,305.40
Accumulated		1,563,737.78
225	Other Machinery & Equipment	(1,146,836.63)
-01	Power Production Equipment	9,829,079.61
325-01	Accumulated Depreciation	(7,548,222.63)
-02	Pumping Equipment	25,158,905.12
325-02	Accumulated Depreciation	(17,450,190.92)
-03	Water Treatment Equipment	766,278.71
325-03	Accumulated Depreciation	(569,275.84)
		197,002.87