



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 JANUARY 2017

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income	5,345,546.03	5,345,546.03
Metered Sales	-	-
Interest Income	-	-
Other Business and Service Income	478,395.10	478,395.10
Misc. Service Revenues	-	-
Other Water Revenues	341,000.93	341,000.93
Fines & Penalties	-	-
Other Income - Refunds	-	-
Due from Officers & Employees	8,864.00	8,864.00
Advances to Officers & Employees	4,851.00	4,851.00
Other Receivable	P 6,178,657.06	6,178,657.06
Total Cash Inflows from Operating Activities		

Cash Outflows

Purchase of Supplies & Other Materials	P -	-
Salaries & Wages		
Regulars	915,250.69	915,250.69
Contractuals (daily basis)	88,171.00	88,171.00
Payment of Operating Expenses		
Cash Advances	102,020.00	102,020.00
Other Personal Services	499,846.00	499,846.00
Maintenance and Operating Expenses	979,672.23	979,672.23
Remittances to National Government Agencies	703,334.39	703,334.39
Loans Payable-Domestic / Interest Expense	700,931.00	700,931.00
Acquisition / Purchase of P.P.E.		
U.P.I.S.	1,922,698.34	1,922,698.34
C.W.I.P.		
Account's Payables (Others)		
Refunds	2,700.00	2,700.00
Total Cash Outflows	P 5,914,623.65	5,914,623.65
Total Cash Provided by Operating Activities	P 264,033.41	264,033.41
Add: Cash & Cash Equivalents - Beginning	4,497,934.68	4,497,934.68
Cash & Cash Equivalents - Ending	P 4,761,968.09	4,761,968.09

Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

Eng'r. Felixberto C. Legarda
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

989	Other Maintenance & Operating Expenses	18,964.00	18,964.00
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Total Maintenance & Other Operating Expenses

P	<u>1,238,005.77</u>	<u>1,238,005.77</u>
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Financial Expenses

975	Interest Expense	317,279.00	317,279.00
	Total Financial Expenses	<u>P 317,279.00</u>	<u>317,279.00</u>

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P	<u>3,607,850.07</u>	<u>3,607,850.07</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	11,694.00	11,694.00
	Pumping Equipment	119,270.81	119,270.81
	Transmission & Distribution Mains	229,806.50	229,806.50
	Reservoir & Tanks	14,179.80	14,179.80
	Hydrants	1,835.92	1,835.92
	Meters	127,606.50	127,606.50
		1,193.02	1,193.02
904	Depreciation - Buildings & Other Structures	11,090.61	11,090.61
	Pumping Stations	2,318.03	2,318.03
907	Depreciation - Office Equipment		
	Communication Equipments		
	Medical, Dental & Laboratory Equipment		
914	Depreciation - Land Transport Equipment	15,052.48	15,052.48
925	Depreciation - Other Machinery Equipment	1,833.79	1,833.79
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	10,472.62	10,472.62

TOTAL DEPRECIATION

546,354.08	546,354.08
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NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P	<u>1,365,084.23</u>	<u>1,365,084.23</u>
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NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P	<u>1,911,438.31</u>	<u>1,911,438.31</u>
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Utility Expenses

769	Electricity Expenses		16,573.29	16,573.29
-01	Office		601,167.33	601,167.33
-02	Pumping Stations			

Communication Expenses

772	Postage and Deliveries		1,048.81	1,048.81
773	Telephone Expenses - Landline		19,009.03	19,009.03
774	Telephone Expenses - Mobile		280.00	280.00
776	Cable, Satellite, Telegraph & Radio Expense			

Printing and Advertising Expenses

778	Advertising, Promotional and Marketing Expenses			
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Taxes, Duties and Premiums

779	Taxes, Duties and Licenses		3,411.79	3,411.79
-1	Franchise Tax		81,353.14	81,353.14
781	Insurance Premiums		5,219.67	5,219.67

Representation Expenses

782	Representation Expense		4,234.21	4,234.21
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Awards, Prizes and Other Claims

785	Indemnities and Other Claims			
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Generation & Distribution Expenses

792	Generation, Transmission & Distribution Expenses			
-08	Water Treatment Operations Expenses		9,750.00	9,750.00
09-	Chemicals, Filtering and Lab. Supplies E:		41,520.00	41,520.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations		15,932.00	15,932.00
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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			
-12	Maintenance of Meters		73,266.44	73,266.44
-14	Maintenance of Hydrants			
804	Repairs and Maintenance - Buildings & Other Structures		23,731.00	23,731.00
-02	Maint. of Pumping Plant Structures & Improv.			
-05	Maint. of Gen. Admin. Structures & Improv.		19,052.00	19,052.00
807	Repairs & Maintenance - Office Equipments			
814	Repairs & Maintenance - Land Transportation Equipmen		17,931.12	17,931.12
825	Repairs & Maintenance - Other Machinery Equipment			
-01	Power Production Equipment		1,395.00	1,395.00
-02	Pumping Equipment			
-03	Water Treatment Equipment			
-05	Communication Equipment			
-06	Power Operated Equipment			
-07	Tools, Shop & Garage Equipment		9,025.00	9,025.00
-08	Other PPE			
826	Repairs & Maint.-Furniture & Fixtures			



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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,844,430.32	4,844,430.32
612	Interest Income	-	-
618	Other Business and Service Income	145,917.13	145,917.13
-01	Misc. Service Revenues	-	-
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income	341,000.93	341,000.93
-01	Penalty Charges	187,940.00	187,940.00
659	Other Income (WMMF)	P 5,519,288.38	P 5,519,288.38
GROSS PROFIT FROM SALES			

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	1,218,490.00	1,218,490.00
706	Salaries & Wages - Others	88,171.00	88,171.00
707	Personal Economic Relief Allowance (PERA)	110,000.00	110,000.00
710	Representation Allowance	28,500.00	28,500.00
711	Transportation Allowance	28,500.00	28,500.00
712	Clothing / Uniform Allowance	-	-
713	Honoraria	-	-
714	Year-End Bonus	-	-
-01	13th Month Pay	-	-
-02	Cash Gift	-	-
719	Other Bonuses and Allowances	275,000.00	275,000.00
-01	Productivity Incentive Bonus	-	-
-02	Rice Allowance	-	-
-03	Medical / Dental Allowance	-	-
-06	Others	-	-
721	Life and Retirement Insurance Contributions	151,718.80	151,718.80
722	PAG-IBIG Contributions	5,500.00	5,500.00
723	Philhealth Contributions	13,237.50	13,237.50
725	Provident Fund Contributions	-	-
Other Personnel Benefits			
731	Pension Benefits - Regular	-	-
734	Retirement Benefits - Regular	-	-
737	Vacation & Sick Leave Benefits	-	-
749	Other Personnel Benefits	-	-
-01	Overtime and Holiday Pay	133,448.00	133,448.00
-3	Longevity Pay	-	-
Total Personal Services		P 2,052,565.30	2,052,565.30

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	43,665.25	43,665.25
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	109,302.69	109,302.69
-02	Generator Sets	41,382.00	41,382.00
765	Other Supplies Expenses	-	-
-01	Accountable Forms	-	-

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	6,572.00	6,572.00
767	Training and Scholarship Expenses	36,000.00	36,000.00
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	2,981,562.37	
	Accumulated Depreciation	(1,306,117.83)	1,675,444.54
	Total Property, Plant & Equipment		P 103,790,212.05
	Total Non-Current Assets		P 103,790,212.05
			209,616.20
279	Other Assets		
			P 120,885,900.13
TOTAL ASSETS AND OTHER DEBITS			

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

	Payable Accounts		3,187,068.77
401	Accounts Payable		
	Inter-Agency Payables		
412	Due to National Government Agencies		364,776.73
-01	GSIS		89,086.65
-02	Pag-Ibig Fund		31,775.00
-03	Philhealth		838,986.01
-04	BIR		(28,648.27)
-05	LBP (employees loans)		4,483,044.89
	Total Current Liabilities		
			700,780.13
426	Guaranty Deposits Payable		
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	36,906,589.19
	Loans Payable - (4-2629)		9,143,537.00
	Loans Payable - (9-0069)		3,638,878.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			1,365,084.23

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 120,885,900.13

Prepared by:

MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

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General Manager



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DETAILED BALANCE SHEET

as of JANUARY 2017

ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		
		540,520.72
102	Cash-Collecting Officers	5,000.00
104	Petty Cash Fund	3,822,489.88
107	Cash in Bank-Local Currency-Current Account	393,957.49
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	
Receivables Accounts		
		7,939,703.81
111	Account Receivables	(616,454.94)
301	Allowance for Doubtful Accounts	
Other Receivables		
		101,508.64
134	Advances to Officers & Employees	-
135	Due from Officers & Employees	447,783.94
136	Receivables - Disallowances / Charges	271,500.00
149	Other Receivables	1,107,608.42
149-1	Other Receivable - Pablo S. Pagaduan	
Inventories		
		2,770,621.76
169	Other Inventories	
Prepayments, Deposits & Deferred Charges		
		101,832.16
186	Guaranty Deposit	
Total Current Assets		P 16,886,071.88
Non Current Assets		
Property, Plant & Equipment		
		4,208,380.26
201	Land	
Plant, Building & Structures		
203	Plant (UPIS)	
-08	Reservoir & Tanks	5,671,922.17
303-08	Accumulated Depreciation	(2,595,290.21)
-09	Transmission & Distribution Mains	92,873,968.53
303-09	Accumulated Depreciation	(19,946,703.92)
203-12	Meters	11,030,405.00
303-12	Accumulated Depreciation	(5,341,095.75)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(264,372.56)
-16	Other Plants	559,413.00
303-16	Accumulated Depreciation	(359,831.82)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,436,242.47
304-02	Accumulated Depreciation	(1,396,328.06)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(39,117.84)
Equipment and Machinery		
207	Office Equipment	710,112.60
307	Accumulated Depreciation	(523,994.12)
IT Equipment & Softwares		
		1,513,554.78
	Accumulated	(1,036,261.49)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,829,079.61
325-01	Accumulated Depreciation	(7,367,510.60)
-02	Pumping Equipment	25,158,905.12
325-02	Accumulated Depreciation	(16,139,186.93)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)