



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED CASHFLOW STATEMENT

for the month of JUNE 2017

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	5,632,091.95	31,524,005.01
Interest Income	3,059.52	5,324.96
Other Business and Service Income		-
Misc. Service Revenues	436,225.00	2,632,864.37
Other Water Revenues	-	-
Fines & Penalties	308,821.52	1,808,519.50
Other Income - Refunds	-	-
Due from Officers & Employees	640.00	99,658.29
Advances to Officers & Employees	-	4,851.00
Other Receivable	-	-
Total Cash Inflows from Operating Activities	P 6,380,837.99	36,075,223.13

Cash Outflows

Purchase of Supplies & Other Materials	P 376,945.28	3,620,273.78
Salaries & Wages		-
Regulars	921,906.01	5,595,145.15
Contractuals (daily basis)	107,308.00	507,910.25
Payment of Operating Expenses		-
Cash Advances	28,200.00	366,260.00
Other Personal Services	812,599.11	3,310,139.11
Maintenance and Operating Expenses	933,359.28	5,572,552.73
Remittances to National Government Agencies	784,902.10	4,667,199.29
Loans Payable-Domestic / Interest Expense	700,931.00	4,205,586.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	1,166,893.15	7,261,763.96
C.W.I.P.		-
Account's Payables (Others)		-
Refunds	-	2,700.00
Total Cash Outflows	P 5,833,043.93	35,109,530.27
Total Cash Provided by Operating Activities	P 547,794.06	965,692.86
Add: Cash & Cash Equivalents - Beginning	4,915,833.48	4,497,934.68
Cash & Cash Equivalents - Ending	P 5,463,627.54	5,463,627.54

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

989	Other Maintenance & Operating Expenses	14,252.00	95,996.00
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Total Maintenance & Other Operating Expenses

P	<u>1,421,434.43</u>	<u>7,661,013.93</u>
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Financial Expenses

975	Interest Expense
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Total Financial Expenses

	304,953.00	1,866,864.00
P	<u>304,953.00</u>	<u>1,866,864.00</u>

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P	<u>4,103,606.34</u>	<u>22,175,311.29</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	16,428.37	93,835.83
	Pumping Equipment	119,270.82	715,624.90
	Transmission & Distribution Mains	242,521.65	1,419,641.93
	Reservoir & Tanks	14,179.81	85,078.83
	Hydrants	1,835.92	11,015.53
	Meters	136,548.00	793,187.25
904	Depreciation - Buildings & Other Structures		1,193.02
	Pumping Stations	11,404.68	67,689.58
907	Depreciation - Office Equipment	3,505.34	17,856.07
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,052.48	90,314.88
925	Depreciation - Other Machinery Equipment	1,937.89	11,210.93
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,568.84	62,600.59

TOTAL DEPRECIATION

573,253.80	3,369,249.34
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NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P	<u>1,512,438.16</u>	<u>8,841,806.46</u>
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NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P	<u>2,085,691.96</u>	<u>12,211,055.80</u>
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Utility Expenses

769	Electricity Expenses		
-01	Office	17,986.56	101,993.38
-02	Pumping Stations	715,700.64	3,824,606.61

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,211.50	47,085.93
774	Telephone Expenses - Mobile	36,753.31	156,586.26
776	Cable, Satellite, Telegraph & Radio Expense	280.00	1,680.00

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
-1	Franchise Tax	107,504.69	547,080.94
781	Insurance Premiums	-	14,204.57

Representation Expenses

782	Representation Expense	12,579.00	56,395.54
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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	58,500.00
09-	Chemicals, Filtering and Lab. Supplies E:	232,350.00	522,170.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations	4,647.00	23,940.53
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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	3,620.00	24,758.00
-12	Maintenance of Meters	91,579.08	481,472.75
-14	Maintenance of Hydrants		10,455.00
804	Repairs and Maintenance - Buildings & Other Structures	2,860.00	58,555.00
-02	Maint. of Pumping Plant Structures & Improv.		
-05	Maint. of Gen. Admin. Structures & Improv.	835.00	27,833.00
807	Repairs & Maintenance - Office Equipments	1,472.00	2,962.00
814	Repairs & Maintenance - Land Transportation Equipmen	14,398.15	108,609.33
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		
-02	Pumping Equipment		32,426.00
-03	Water Treatment Equipment	300.00	300.00
-05	Communication Equipment	2,255.00	2,255.00
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment		
-08	Other PPE		15,095.00
826	Repairs & Maint.-Furniture & Fixtures	4,485.00	8,255.00



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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 5,531,494.47	30,420,430.80
612	Interest Income	3,059.52	5,324.67
618	Other Business and Service Income		-
-01	Misc. Service Revenues	145,322.79	986,712.12
-04	Other Water Revenues	-	-
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	308,821.52	1,808,519.50
659	Other Income (WMMF)	200,600.00	1,165,380.00
	GROSS PROFIT FROM SALES	P 6,189,298.30	P 34,386,367.09

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	1,219,821.00	7,369,505.90
706	Salaries & Wages - Others	117,308.00	529,430.25
707	Personal Economic Relief Allowance (PERA)	110,000.00	664,000.00
710	Representation Allowance	28,500.00	171,000.00
711	Transportation Allowance	28,500.00	171,000.00
712	Clothing / Uniform Allowance	-	-
713	Honoraria	-	-
714	Year-End Bonus	-	-
-01	13th Month Pay	-	-
-02	Cash Gift	-	-
719	Other Bonuses and Allowances	-	-
-01	Productivity Incentive Bonus	-	275,000.00
-02	Rice Allowance	-	-
-03	Medical / Dental Allowance	-	-
-04	Mid-Year Bonus	629,028.11	1,847,518.11
721	Life and Retirement Insurance Contributions	151,718.80	913,453.60
722	PAG-IBIG Contributions	5,500.00	33,200.00
723	Philhealth Contributions	13,250.00	80,112.50
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	73,593.00	593,213.00
-3	Longevity Pay	-	-
	Total Personal Services	P 2,377,218.91	12,647,433.36

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	4,877.25	88,723.65
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	62,145.25	384,819.64
-02	Generator Sets	10,720.00	81,236.30
765	Other Supplies Expenses	-	-
-01	Accountable Forms	-	180,000.00

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	16,153.00	106,609.71
767	Training and Scholarship Expenses	6,500.00	363,677.00
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	3,071,362.37	1,689,982.14
	Accumulated Depreciation	(1,381,380.23)	P 107,674,430.66
	Total Property, Plant & Equipment		P 107,674,430.66
	Total Non-Current Assets		209,616.20
279	Other Assets		
			P 126,376,561.00

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		360,704.63
-01	GSIS		98,008.12
-02	Pag-Ibig Fund		31,775.00
-03	Philhealth		808,810.50
-04	BIR		(34,313.49)
-05	LBP (employees loans)		P 4,452,053.53
	Total Current Liabilities		
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	35,484,459.19
	Loans Payable - (4-2629)		8,774,593.00
	Loans Payable - (9-0069)		3,499,988.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	64,200,202.75
			8,841,806.46
			(25,106.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 126,376,561.00

Prepared by:

MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

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DETAILED BALANCE SHEET
as of JUNE 2017
ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		422,591.83
102	Cash-Collecting Officers	5,000.00
104	Petty Cash Fund	4,611,468.74
107	Cash in Bank-Local Currency-Current Account	424,566.97
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	
Receivables Accounts		8,314,685.31
111	Account Receivables	(616,454.94)
301	Allowance for Doubtful Accounts	
Other Receivables		59,008.64
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		3,342,923.07
169	Other Inventories	
Prepayments, Deposits & Deferred Charges		101,832.16
186	Guaranty Deposit	P 18,492,514.14
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	(2,666,189.24)
-09	Transmission & Distribution Mains	98,132,111.53
303-09	Accumulated Depreciation	(21,136,540.71)
203-12	Meters	12,066,255.00
303-12	Accumulated Depreciation	(6,006,675.50)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(273,552.17)
-16	Other Plants	573,293.00
303-16	Accumulated Depreciation	(369,208.96)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,597,660.74
304-02	Accumulated Depreciation	(1,452,927.03)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(39,117.84)
Equipment and Machinery		
207	Office Equipment	803,327.56
307	Accumulated Depreciation	(539,532.16)
IT Equipment & Softwares		1,538,362.78
Accumulated Depreciation		(1,088,389.46)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,829,079.61
325-01	Accumulated Depreciation	(7,449,652.43)
-02	Pumping Equipment	25,158,905.12
325-02	Accumulated Depreciation	(16,735,541.02)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)