



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 SEPTEMBER 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	4,563,688.58	39,666,919.90
Interest Income	-	1,052.12
Other Business and Service Income		-
Misc. Service Revenues	211,403.70	2,798,521.01
Other Water Revenues	-	10,000.00
Other Income - Refunds		-
Due from Officers & Employees	20,000.00	70,000.00
Advances to Officers & Employees	17,293.68	203,978.44
Other Receivable		115,425.00
Total Cash Inflows from Operating Activities	P 4,812,385.96	42,865,896.47

Cash Outflows

Purchase of Supplies & Other Materials	P 93,000.00	1,832,680.50
Salaries & Wages		-
Regulars	531,410.56	4,014,144.70
Contractuals (daily basis)	127,442.00	1,149,472.07
Payment of Operating Expenses		-
Cash Advances	200,000.00	1,014,970.00
Other Personal Services	247,894.70	2,346,740.85
Maintenance and Operating Expenses	694,703.27	7,284,283.34
Remittances to National Government Agencies	639,310.41	5,583,038.58
Loans Payable-Domestic / Interest Expense	700,931.00	6,308,379.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	658,011.00	2,393,426.00
C.W.I.P.		-
Account's Payables (Others)	895,223.00	9,136,364.00
Refunds		-
Total Cash Outflows	P 4,787,925.94	41,063,499.04
Total Cash Provided by Operating Activities	P 24,460.02	1,802,397.43
Add: Cash & Cash Equivalents - Beginning	3,638,800.53	1,860,863.12
Cash & Cash Equivalents - Ending	P 3,663,260.55	3,663,260.55

Prepared by:

MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

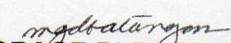
ENG'R. FELIXBERTO C. LEGARDA
General Manager




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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	4,140.00	141,003.75
Total Maintenance & Other Operating Expenses		P 893,379.51	9,118,167.00
Financial Expenses			
975	Interest Expense	354,018.00	3,262,913.00
Total Financial Expenses		P 354,018.00	3,262,913.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 2,665,800.73	24,013,456.58
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	103,550.92
	Pumping Equipment	107,615.40	919,098.35
	Transmission & Distribution Mains	202,553.37	1,768,068.73
	Reservoir & Tanks	14,179.81	127,618.24
	Hydrants	1,835.92	16,523.28
	Meters	94,475.25	813,375.75
904	Depreciation - Buildings & Other Structures	115.35	1,038.16
	Pumping Stations	11,090.61	99,815.49
907	Depreciation - Office Equipment	1,013.63	9,850.10
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	5,587.48	45,112.32
925	Depreciation - Other Machinery Equipment	1,695.04	11,937.02
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	9,756.33	98,990.71
TOTAL DEPRECIATION		461,612.18	4,014,979.07
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 1,492,346.81	13,238,856.50
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 1,953,958.99	17,253,835.57

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Utility Expenses

769	Electricity Expenses		
-01	Office	16,222.24	145,101.37
-02	Pumping Stations	522,525.38	4,631,734.23

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,328.71	80,978.31
774	Telephone Expenses - Mobile	20,105.10	204,226.44
776	Cable, Satellite, Telegraph & Radio Expense	280.00	2,240.00

Printing and Advertising Expenses

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

779	Taxes, Duties and Licenses	3,893.11	4,393.11
781	Insurance Premiums		27,556.38

Representation Expenses

782	Representation Expense	7,553.00	111,493.81
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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	9,000.00	60,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	98,000.00	979,120.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations		24,644.00
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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	3,546.00	53,789.00
-12	Maintenance of Meters	79,539.14	626,972.04
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Impi	6,790.00	133,357.20
-05	Maint. of Gen. Admin. Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments	7,550.00	9,655.00
814	Repairs & Maintenance - Land Transport Equipment	5,168.00	65,283.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		7,910.00
-02	Pumping Equipment		
-03	Water Treatment Equipment	750.00	1,185.00
-05	Communication Equipment		
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	450.00	8,102.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		



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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,075,667.63	36,068,502.60
612	Interest Income		1,052.12
618	Other Business and Service Income		-
-01	Misc. Service Revenues	58,886.50	1,273,195.77
-04	Other Water Revenues		10,000.00
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	328,625.59	2,561,981.66
659	Other Income (WMMF)	156,580.00	1,352,560.00
GROSS PROFIT FROM SALES		P 4,619,759.72	P 41,267,292.15

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	857,897.00	6,550,049.00
706	Salaries & Wages - Others	127,442.00	1,319,561.90
707	Personal Economic Relief Allowance (PERA)	94,000.00	700,500.00
710	Representation Allowance	8,500.00	76,500.00
711	Transportation Allowance	8,500.00	76,500.00
712	Clothing / Uniform Allowance		190,000.00
713	Honoraria		
714	Year-End Bonus		441,515.00
719	Other Bonuses and Allowances		
-01	Productivity Incentive Bonus		
-02	Rice Allowance		
-03	Medical / Dental Allowance		
-04	Financial Assistance		
-05	Productivity Bonus		
-06	Others		709,211.00
721	Life and Retirement Insurance Contributions	109,402.04	821,828.00
722	PAG-IBIG Contributions	4,700.00	35,100.00
723	Philhealth Contributions	10,200.00	76,700.00
725	Provident Fund Contributions		
Other Personnel Benefits			
731	Pension Benefits - Regular		
734	Retirement Benefits - Regular		
737	Vacation & Sick Leave Benefits	132,165.18	132,165.18
749	Other Personnel Benefits		
-01	Overtime and Holiday Pay	65,597.00	502,746.50
-02	Hazard Pay		
Total Personal Services		P 1,418,403.22	11,632,376.58

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	7,446.00	242,610.75
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	41,173.83	418,464.31
-02	Generator Sets	-	230,115.00
765	Other Supplies Expenses		
-01	Accountable Forms		90,000.00
HONORARIA		38,220.00	305,760.00
Travel and Educational Expenses			
766	Travel Expenses	11,699.00	190,567.00
767	Training and Scholarship Expenses	-	320,753.24
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	1,719,562.37	
	Accumulated Depreciation	(1,086,398.15)	633,164.22
	Total Property, Plant & Equipment		P 90,748,702.42
	Total Non-Current Assets		P 90,748,702.42
279	Other Assets		209,616.20

TOTAL ASSETS AND OTHER DEBITS P 106,109,789.69

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401 Accounts Payable 4,326,168.57

Inter-Agency Payables

412 Due to National Government Agencies

-01 GSIS 259,088.12

-02 Pag-Ibig Fund 72,036.92

-03 Philhealth 25,700.00

-04 BIR 733,993.09

-05 LBP (employees loans) 4,103.68

Total Current Liabilities P 5,421,090.38

426 Guaranty Deposits Payable 700,780.13

Non-Current Liabilities

Loans / Lease Payable

433 Loans Payable - Domestic (4-1951) P 41,245,183.19

Loans Payable - (4-2629) 10,243,173.00

Loans Payable - (9-0069) 4,083,326.00

Deferred Credits

459 Other Deferred Credits P 447,783.94

EQUITY

481 Retained Earnings P 30,744,596.55

13,238,856.50

(15,000.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 106,109,789.69

Prepared by:

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DETAILED BALANCE SHEET

as of SEPTEMBER 2015

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		231,770.48
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		3,074,720.20
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		351,769.47
Receivables Accounts			
111	Account Receivables		6,505,036.05
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		195,508.64
135	Due from Officers & Employees		1,146,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		271,500.00
Inventories			
169	Other Inventories		3,436,678.36
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets			P 15,151,471.07
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	(2,368,413.33)	3,303,508.84
-09	Transmission & Distribution Mains	81,058,346.53	
303-09	Accumulated Depreciation	(16,484,538.56)	64,573,807.97
203-12	Meters	7,899,305.00	
303-12	Accumulated Depreciation	(3,583,732.50)	4,315,572.50
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(234,997.83)	499,370.40
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(332,066.22)	208,846.78
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,218,878.35)	3,217,364.39
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(24,340.09)	6,421.48
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(495,589.22)	127,563.38
	IT Equipment & Softwares	1,348,216.78	
	Accumulatec	(875,872.93)	472,343.85
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,180,406.73)	2,017,422.88
-02	Pumping Equipment	24,263,105.12	
325-02	Accumulated Depreciation	(14,312,177.86)	9,950,927.26
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87