LEMERY WATER DISTRICT CASH FLOW STATEMENT FOR THE PERIOD ENDED DECEMBER 31, 2013

	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection on Income from Waterworks Systems,		
Fines & Penalties	2,873,503.10	41,710,756.52
Collection of Receivables - Other Business Income	157,799.52	2,719,764.48
Collection of Other Receivables	113,461.24	1,111,694.46
Refund of Cash Bond from DPWH	-	1,156,670.30
Collection of Due from Officers and Employees	24,115.95	243,808.55
Interest Income	20,307.89	93,877.96
Total Cash Inflows	3,189,187.70	47,036,572.27
Cash Outflows:		7 17
Payment of Accounts Payable	1,893,728.86	19,613,893.47
Salaries and Wages	920,689.86	9,816,950.22
Electricity, Gasoline, Oil and Lubricants Expenses	1,323,910.13	11,839,237.19
Total Cash Outflows	4,138,328.85	41,270,080.88
Total Cash Provided (Used) by Operating Activities	(949,141.15)	5,766,491.39
Cash Flows from Investing Activities		
Cash Outflows:		
Capital Expenditures	2,535,725.38	8,493,632.12
Interest on Bank Deposits set aside for		
specific purposes	18,093.67	80,252.90
Total Cash Provided (Used) by Investing Activities	(2,553,819.05)	(8,573,885.02)
Cash Flows from Financing Activities		
Cash Outflows:		
Loan Amortization - LWUA	147,346.00	1,768,152.00
Total Cash Provided (Used) by Financing Activities	(147,346.00)	(1,768,152.00)
V== 0.00 VV0== (0= (0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0= 0	(0.050.000.00)	(4) 575 545 00)
NET CASH INCREASE (DECREASE)	(3,650,306.20)	(4,575,545.63)
CASH BALANCE, BEGINNING	5,613,848.23	6,539,087.66
CASH BALANCE, ENDING	1,963,542.03	1,963,542.03
	*	
Cash - Collecting Officers (undeposited collections)	317,625.09	
Working Change Fund - Water Bill Collectors	13,000.00	
Working Change Fund - Cashier	3,000.00	
Petty Cash Fund	5,000.00	
Cash in Bank - LCCA-PNB	67.26	
Cash in Bank - LCCA-LBP	1,624,849.68	
Total Cash	1,963,542.03	

Prepared by:

Approved by:

ANACLETO B. DE CASTRO Division Manager - Finance

ENGR. HYDEE DELA LUNA-RAMIREZ

General Manager

LEMERY WATER DISTRICT BALANCE SHEET AS OF DECEMBER 31, 2013

ASSETS

Current Assets		
Cash on Hand		
Cash-Collecting Officers	333,625.09	200 005 00
Petty Cash Fund	5,000.00	338,625.09
Cash in Bank - Local Currency		1 604 046 04
Cash in Bank-Local Currency, Current Account		1,624,916.94
Receivables	4 400 904 93	
Accounts Receivable	4,109,894.83	***
Allowance for Doubful Accounts	1,060,550.73	
Net Cash Realizable Value	3,049,344.10 24,702.37	
Due from Officers & Employees		4,023,633.72
Other Receivables	949,587.25	4,023,033.72
Inventories	60,195.66	
Office Supplies Inventory	88,590.20	
Accountable Forms Inventory	5,338.56	
Gasoline, Oil, & Lubricants Inventory		
Other Supplies Inventory	42,001.49	
Spare Parts Inventory	116,795.65	2 200 214 01
Construction Materials Inventory	1,987,292.45	2,300,214.01
Prepayments	120 264 61	
Prepaid Insurance	139,264.61	
Advances to Contractors	1,066,274.28	1 255 055 07
Deferred Charges	50,417.08	1,255,955.97
Other Current Assets	0.000.004.44	
Guaranty Deposit	3,608,021.11	0.740.070.00
Other Current Assets	138,857.78	3,746,878.89
Total Current Assets	_	13,290,224.62
Non-Current Assets Investments		0.400.447.02
Sinking Fund	_	2,106,147.63
Property, Plant and Equipment	*	0.040.070.40
Land		6,218,873.10
Water Systems & Structures	79,167,057.66	
Less: Accum. DepWater Systems & Structures	25,842,261.67	53,324,795.99
Office Buildings	2,509,332.14	074 040 00
Less: Accum. DepOffice Buildings	1,835,282.48	674,049.66
Office Equipment	1,205,275.88	750 000 00
Less: Accum. DepOffice Equipment	455,211.98	750,063.90
Furnitures & Fixtures	646,386.73	
Less: Accum. DepFurnitures & Fixtures	362,219.45	284,167.28
IT Equipment & Softwares	1,377,930.60	
Less: Accum. DepIT Equipment & Softwares	1,034,949.46	342,981.14
Communication Equipment	466,929.10	
Less: Accum. DepCommunication Equipment	349,516.90	117,412.20
Construction & Heavy Equipment	572,286.26	
Less: Accum. DepConstruction & Heavy Equipment	257,495.39	314,790.87
Motor Vehicles	4,631,375.64	
Less: Accum. DepMotor Vehicles	2,924,823.45	1,706,552.19
Other Property Plant Equipment	56,295.00	
Less: Accum. DepOther Property Plant Equipment	40,300.52	15,994.48
Construction in Progress - Agency Asset	_	12,915,759.50
Total Property, Plant and Equipment	·	76,665,440.31
Other Assets	-	
Restricted Fund/Cash	5,718,974.32	
Other Assets	595,193.62	6,314,167.94
Total Non-Current Assets	_	85,085,755.88
TOTALS ASSETS		98,375,980.50

LEMERY WATER DISTRICT **BALANCE SHEET** AS OF DECEMBER 31, 2013

LIABILITIES AND EQUITY

Current Liabilities		*
Payable Accounts	200 500 44	
Accounts Payable	368,536.14	400 000 40
Due to Officers and Employees	51,861.96	420,398.10
Inter-Agency Payables		
Due to BIR	325,299.30	
Due to GSIS	264,793.62	
Due to Pag-ibig	65,568.01	2,2
Due to Philhealth	22,673.21	
Due to Other GOCCs	20,150.00	698,484.14
Other Liability Accounts		
Guaranty Deposits Payable	4,612,443.52	
Performance/Bidder's/Bail Bonds Payable	69,600.00	
Loans Payable-Domestic (Current Portion)	1,029,321.73	
Other Payables	137,166.90	5,848,532.15
Total Current Liabilities	_	6,967,414.39
Non-Current Liabilities		
Loans Payable-Domestic		15,494,549.86
Total Liabilities		22,461,964.25
Deferred Credits	_	
Other Deferred Credits	_	171,613.79
Equity		
Government Equity		13,994,492.30
Retained Earnings - Other Paid Capital		15,600,681.79
Unappropriated Retained Earnings-Cummulative Income		
Unappropriated Retained Earnings, Beg. Balance	32,898,795.82	
Add (Less): Current Period Net Income (Loss)	1,276,691.10	
Prior Years' Adjustment	(486,663.39)	33,688,823.53
Appropriated Retained Earnings-Cummulative Income		12,458,404.84
Total Equity	-	75,742,402.46
	_	
TOTAL LIABILITIES AND EQUITY		98,375,980.50

Prepared by:

ANACLETO B. DE CASTRO División Manager - Finance

Approved by:

ENGR. HYDEE DELA LUNA-RAMIREZ

General Manager

FOR THE PERIOD ENDED DECEMBER 31, 2013 STATEMENT OF INCOME AND EXPENSES LEMERY WATER DISTRICT

Gross Income	Fines and Penalties - Business Income	Other Business Income	Income from Water Works System	Business Income:
--------------	---------------------------------------	-----------------------	--------------------------------	------------------

Actual

RRENT

MONTH

Favorable (Unfavorable)

Actual

Budget

Ш

0

DATE

Favorable (Unfavorable)

Amount

Percent

Amount

Percent

Budget

Less: Expenses

Personal Services (Schedule I) Financial Expenses (Schedule I) Maintenance & Operating Expenses (Sch.I)

Total Expenses

Add (Deduct): Other Income (Expenses) Income (Loss) from Operations

Interest Income

Net Other Income (Expenses) Gain (Loss) on Sale of Disposed Assets Miscellaneous Income

Net Income (Loss)

-56.93%	(1,687,831.37)	2,964,522.47	1,276,691.10	-453.44%	247,043.54 (1,120,205.06)		(873,161.52)
41.13%	(232,638.44)	565,600.00	332,961.56	79.12%	37,292.50	47,133.33	84,425.83
-100.00%	(270,000.00)	270,000.00		-100.00%	(22,500.00)	22,500.00	
37.29%	64,883.60	174,000.00	238,883.60	340.81%	49,417.94	14,500.00	63,917.94
-22.63%	(27,522.04)	121,600.00	94,077.96	102.38%	10,374.56	10,133.33	20,507.89
-60.66%	(1,455,192.93)	2,398,922.47	943,729.54	579.01%	1,157,497.56	(957,587.35) 199,910.21 1,157,497.56	(957,587.35)
18.04%	9,257,377.89	51,314,671.00	-3.46% 42,057,293.11 51,314,671.00	-3.46%	(148,064.29)	4,276,222.58	4,424,286.87
0.56%	4,400.67	782,803.00	778,402.33	2.81%	1,830.57	65,233.58	63,403.01
22.94%	7,682,548.30	33,496,256.00	25,813,707.70	-35.54%	(991,908.14)	2,791,354.67	3,783,262.81
9.22%	1,570,428.92	17,035,612.00	15,465,183.08	59.31%	842,013.28	1,419,634.33	577,621.05
					*		
-19.94%	(10,712,570.82)	53,713,593.47	43,001,022.65	-22.55%	(1,009,433.27)	4,476,132.79	3,466,699.52
-17.70%	(395,710.46)	2,235,809.30	1,840,098.84	-26.97%	(50,249.91)	186,317.44	136,067.53
-4.71%	(37,851.22)	803,093.30	765,242.08	-21.31%	(14,261.06)	66,924.44	52,663.38
-20.28%	(10,279,009.14)	50,674,690.87	40,395,681.73	-22.38%	(944,922.30)	4,222,890.91	3,277,968.61

Approved by:

ENGR. HYDEE DELA LUNA-RAMIREZ General Manager

Division Manager - Finance

ANACLETO B. DE CASTRO

Prepared by:

RY WATER DISTRICT LED BALANCES OF EXPENSES HE MONTH ENDED DECEMBER 31, 2013

ACCOUNT NAME ENGINEERING COMMETCAL E AUR E AUR COMMETCAL E AUR										6				
CODIC MATONITY CODIC	ACCOUNT NAME		CINEDING	3		A	ANCH	ADM.	INISTRATIVE	OFFI	CE OF GM		ECIATION	
Ballar A771 8,006,106,08 A771 80,006,106,08 MITHICALIDARI 4,705 4,705 80,006,106,08 4,705 80,000,106,08 4,705 80,000,00 4,705 80,000,00 4,705 80,000,00 4,705 80,000,00 4,705 80,000,00 4,714 80,850,00 4,714 80,000,00 4,714	ACCOON! NAME	CODE	AMOUNT	CODE	AMOUNT	mı	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	TO.
Section Percontributions P	ONAL SERVICES:													
Manual Marie Mar	alaries and Wages- Regular							A-701	8,066,106.68					8,066
INTERCIMENT CAPENANO (FETAN) INTERCEMENT CONTINUENCE	alaries and Wages- Casual						· .	A-705	1					
Mail Allowance (PERA) Mail Mail Mail Mail Mail Mail Mail Mail	alaries and Wages-Contractual								i i					
BerTAN Ber (FACOM) Ber (FACOM) Ber (FACOM) Ber (FACOM) Bert (FACOM)	Personnel Economic Relief Allowance (PERA)				•			A-711	848,500.00					848
ce (PA) be (PA) A-713 28,000,00 A-714 28,000,00 bonch A-174 28,000,00 A-714 28,000,00 A-714 28,000,00 bonch A-174 A-175 175,000,00 A-717 A-718 A-717 A-717 A-717 A-717 A-717 A-717 A-717 A-729 A-717 A-729 A	Additional Compensation (ADCOM)								1					
Martial Mart	Representation Allowance (RA)							A-713	282,000.00					282
Inche	ransportation Allowance (TA)	8						A-714	282,000.00					282
Injury and contributions E-723 39,478.59 C-723 29,245.46 F-723 2,383.76 A-723 117,000.00 E-723 29,245.46 F-723 2,383.76 A-723 117,000.00 E-724 117,000.00 E-725 117,000.00 E-7264	lothing/Uniform Allowance							A-715	175,000.00					175
wances A-719 2412-884 A-720 2412-884 A-720 2412-884 A-720 2412-884 A-722 100,000 00 A-722 100,000 00 A-722 100,000 00 A-723 2,814,14 A-723 100,000 00 A-723 A-723 100,000 00 A-723 A-723 100,000 00 A-723 A-723 100,000 00 A-723 A-724 A-724 A	roductivity Incentive Allowance						*	A-717	t					
A-720 A-723 A-72	Other Bonuses and Allowances							A-719	2,412,885.41					2,412
E-723 39.478.59 C-723 29.245.46 E-723 2.383.76 A-724 10.000.00 C-723 2.814.14 C-724 C-725 C-	onoraria							A-720						
E-723 39,478-59 C-723 29,245-46 E-723 2,383.76 A-723 113,270.90 G-723 2,814.14 Imanice Contributions	ongevity Pay							A-722	101,000.00					101
urance Contributions A-724 117,000.00 A-724 117,000.00 inns A-725 688,769.00 A-725 688,769.00 A-727 967,932.78 A-727 968,769.00 A-727 968,769.00 A-727 968,769.00 A-728 968,769.00 A-728 968,769.00 A-728 968,769.00 A-728 968,769.00 A-729 16,522.73 B-728 16,522.73 A-728 967,932.78 A-728 967,932.78 A-728 A-728 96,7932.78 A-728 A-728 96,7932.78 A-728 A-728 16,522.73 A-728 A-728 16,522.73 A-728 A-728 A-728 A-728 A-729 1,105,545.57 A-729 1,105,545.57 A-729 1,105,545.57 A-729 1,105,545.57 A-729 A-729 1,105,545.57 A-729	vertime and Night Pay	E-723	39,478.59	C-723	29,245.46	F-723	2,383.76	A-723	13,272.69	G-723	2,814.14			18
A-725 669,769.00	ash Gift							A-724	177,000.00					177
A-731 B67,932.78 B67,932.78 B7,932.78 B7,932	ear- End Bonus							A-725	669,769.00				*	669
Marco Marc	ife and Retirement Insurance Contributions							A-731	967,932.78				5	967
Second S	AG-IBIG Contributions							A-732	161,322.13					161
Sistem A-742 A-743 A-744 A-743 A-744 A-744 <t< td=""><td>HILHEALTH Contributions</td><td></td><td></td><td></td><td></td><td></td><td></td><td>A-733</td><td>86,412.50</td><td></td><td></td><td></td><td></td><td>86</td></t<>	HILHEALTH Contributions							A-733	86,412.50					86
S	CC Contributions							A-734	42,514.37					42
RYICES 39,478.59 29,245.46 2,383.76 4,749 1,105,245.57 2,814.14	erminal Leave Benefits							A-742						
RRVICES 39,478.59 29,245.46 2,383.76 2,381,261.13 2,814.14	ther Personnel Benefits							A-749	1,105,545.57					1,105
PREATING EXPENSES: E-751 2,822.00 C-754 31,215.28 F-754 14,321.00 A-757 138,903.50 G-754 50,110.48 preigin E-753 2,822.00 C-754 31,215.28 F-757 14,321.00 A-752 203,953.55 C-754 50,110.48 Social Science A-752 203,953.55 C-754 Social Science A-752 203,953.55 C-755 34,484.86 F-755 24,668.96 A-753 865,942.54 C-755 34,484.86 F-755 24,668.96 A-755 154,036.04 G-755 17,906.27 C-756 96,405.44 C-756 24,668.96 A-756 11,993.30 C-755 17,906.27 C-756 96,405.44 C-756 47,593 C-755 154,036.04 G-755 17,906.27 C-756 11,993.30 C-755 17,906.27 C-756 11,993.30 C-75	OTAL PERSONAL SERVICES		39,478.59		29,245.46		2,383.76		15,391,261.13		2,814.14			15,465
Scal E-751 2,822.00 C-751 31,215.28 F-751 14,321.00 A-751 136,903.50 G-751 50,110.48 breign E-753 4.752 31,215.28 F-753 14,321.00 A-752 203,953.55 — — ses E-753 10,571.40 C-755 34,484.86 F-755 24,668.96 A-755 154,036.04 G-755 17,906.27 senses E-761A 372,224.11 C-761 121,970.61 — A-756 11,993.30 — — sints Expenses (SV) E-761A 372,224.11 C-761 121,970.61 — A-769 — — — — signis Expenses (SV) E-761A 372,224.11 C-761 121,970.61 — A-769 — — — — — — A-769 — — — — — — — — — — — — — — — — — —	ENANCE & OTHER OPERATING EXPENSES:													
breign E-753	ravelling Expenses- Local	E-751	2,822.00	C-751	31,215.28	F-751	14,321.00	A-751	136,903.50	G-751	50,110.48			235
ess E-753 10.571.40 C-755 34,484.86 F-755 24,668.96 A-755 154,036.04 G-755 17,906.27 ensess E-755 10.571.40 C-756 34,484.86 F-755 24,668.96 A-755 154,036.04 G-755 17,906.27 G-756 G-756 17,207.27 G-756 G-756 17,286.95 G-756	ravelling Expenses- Foreign						1	A-752	203,953.55		E			203
es E-755 10,571.40 C-755 34,484.86 F-755 24,668.96 A-755 154,036.04 G-755 17,906.27 penses E-764 10,571.40 C-756 96,405.44 - A-756 11,993.30 - - antis Expenses (SV) E-761A 372,224.11 C-761 121,970.61 - A-761 292,685.73 - - 3 (Miscellaneous) E-761B 518,840.00 C-765 121,970.61 - A-761 292,685.73 - - 3 (Miscellaneous) E-765B 518,840.00 C-765 4,849.23 F-765 1,286.95 A-765 9,343.29 G-765 22,721.07 - 3 (Chlorine) E-765B 134,460.00 - - A-765 9,343.29 G-765 22,721.07 - 3 (Chlorine) E-765B 11,816.66 - - A-766 9,629.60 - - 4 (Chlorine) E-766B 3,018.00 - - A-766 9,629.	raining Expenses	E-753			f.		ť	A-753	605,942.54		1			605
eenses E-764 C-756 96,405.44 A-756 11,993.30	Office Supplies Expenses	E-755	10,571.40	C-755	34,484.86	F-755	24,668.96	A-755	154,036.04	G-755	17,906.27			241
cants Expenses (SV) E-761A 372,224.11 C-761 121,970.61 A-761 292,685.73 A-765 292,721.07 A-765 A-766 9,629,60 A-765 292,721.07 A-766 A-766 9,629,60 A-766 A-766 9,629,60 A-766 A-766 A-766 A-766 A-766 A-766 A-766 A-766 A-76	ccountable Forms Expenses		-	C-756	96,405.44		ı	A-756	11,993.30					108
Sants Expenses (SV) E-761A 372,224.11 C-761 121,970.61 A-761 292,685.73	rugs and Medicines		-				t	A-759	i		1			
Pants Expenses (GS) E-761B 518,840.00	asoline, Oil and Lubricants Expenses (SV)	E-761A	372,224.11	C-761	121,970.61		1	A-761	292,685.73		1			786
Miscellaneous) E-765A 9,568.60 C-765 4,849.23 F-765 1,286.95 A-765 9,343.29 G-765 22,721.07 g(Chlorine) E-765B 134,460.00 -	asoline, Oil and Lubricants Expenses (GS)	E-761B	518,840.00				Ē.		ř		-			518
(Chlorine) E-765B 134,460.00 - 4-766 9,629.60 -	other Supplies Expense (Miscellaneous)	E-765A	9,568.60	C-765	4,849.23	F-765	1,286.95	A-765	9,343.29	G-765	22,721.07			47
ing Station) E-766A 11,816.66 - A-766 9,629.60 -	ther Supplies Expense (Chlorine)	E-765B	134,460.00		1		1		1		ı			134
o Arquiza) E-766B 3,018.00 - A-767 315,503.16 - 10,5 Jumping Stations) E-767A 10,259,135.94 - A-767 315,503.16 -	Vater Expenses (Pumping Station)	E-766A	11,816.66				ť	A-766	9,629.60		ı			21
Imping Stations) E-767A 10,259,135.94 - A-767 315,503.16 - 10,59 E-767B 22,639.68 - - A-768 - - A-768 - - - A-768 -	Vater Expenses (Severo Arquiza)	E-766B	3,018.00		1		1		1		t			cu
yero Arquiza's House) E-767B 22,639.68 - - A-768	lectricity Expenses (Pumping Stations)	E-767A	10,259,135.94		1		ř.	A-767	315,503.16		-			10,574
,	lectricity Expenses (Severo Arquiza's House)	E-767B	22,639.68		1		,							22
	cooking gas Expenses		1		1		1	A-768			1			

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ERY WATER DISTRICT VILED BALANCES OF EXPENSES THE MONTH ENDED DECEMBER 31, 2013

			\					\				
237,33		-		237,330.63	A-841			\		t.		Repairs and Maintenance Motor Vehicles
11,22		-		11,225.00	A-831	1		1		,		Repairs and Maintenance Firefighting Equipment
11,73		3.		11,738.00	A-830	í		Ú.				Repairs and Maintenance Construction & Heavy Equip.
16,84		-	0.000	16,841.00	A-829			1				Repairs and Maintenance Communication Equipment
29,04		×		29,041.50	A-823	1						Repairs and Maintenance IT Equipment and Software
97				970.00	A-822	1		1		r		Repairs and Maintenance Furniture and Fixtures
6,00		-		6,000.00	A-821	1						Repairs and Maintenance Office Equipment
				1	A-815	Ĺ				E		Repairs and Maintenance Other Structures
2,44				2,440.00	A-811					at ·		Repairs and Maintenance Office Buildings
539,76		•		-						539,769.41	E-808E	Transmission and Distribution Mains
				1		4		1		12		Repairs & Maintenance - Whater Systems & Structures
1,49		ı		1		1		1		1,490.00	E-808D	Water Treatment Equipment
				0		ı		ï		1		Repairs & Maintenance - Whater Systems & Structures
29,10				1						29,103.44	E-808C	Pump House
				,		1						Repairs & Maintenance - Water Systems & Structures
116,35		1		•		1		ř		116,353.67	E-808B	Pumping Equipment
		-				1		1		1		Repairs & Maintenance - Water Systems & Structures
10,62		-		-				i		10,625.00	E-808A	Power Production Equipment
				1				i		6		Repairs & Maintenance - Water Systems & Structures
454,23				454,230.00	A-800			1		1		Board Member Allowances and Other Benefits
119,29				9,610.53	A-799	T.		1		109,680.00	E-799	Other Professional Services
1,309,50		-		349,500.00	A-797	1		1.		960,000.00	E-797	Security Services
				-	A-795	1		1				General Services
20,30	1	1		1	A-793			13,300.00	C-793	7,000.00	E-793	Consultancy Services
40,27		-		40,273.18	A-792			1				Auditing Services
34,30		-		34,300.00	A-791	1		ï				Legal Services
1,50		1					_	1,500.00	C-788			Rewards and Other Claims
		,		1	A-786			1				Subscription Expenses
		-		í.	A-784							Transportation and Delivery
167,68		105,843.49	G-783	11,592.40	A-783	11,933.00	4 F-783	11,826.44	C-783	26,487.65	E-783	Representation Expenses
		ř		1	A-782	- =					E-782	Rent Expenses
9,2		1		9,257.13	A-781	-						Printing and Binding Expenses
10,50		10,500.00	G-780	1	A-780		F-780					Advertising Expenses
4,50		č		4,500.00	A-779	-		1		,		Awards and Indemnities
30,20		30,267.00	G-778	Ē	A-778	ii.	F-778	6		-		Membership Dues and Contributions to Org.
10,80		ì		-	A-775				C-775	10,867.00	E-775	Cable, Satellite, Telegraph and Radio Expenses
42,5		ï		42,540.59	A-774			1		,		Internet Expenses
360,00		1		360,000.00	A-773			-		ř.	E-773	Telephone Expenses- Mobile
52,9		5,344.39	G-772	47,559.20	A-772			1		1		Telephone Expenses- Landline
1,7	+	1		1,500.00	A-771	-	0 F-771	265.00	C-771		E-771	Postage and Deliveries
IOIA	CODE AMOUNT	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	
1014	DEPRECIATION	OF GM	OFF	ADMINISTRATIVE	ADM	FINANCE		COMMERCIAL	co	ENGINERING	Е	ACCOUNT NAME
	Ш	A T E	D	0	-	R	E	~				The state of the s

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ERY WATER DISTRICT
ILED BALANCES OF EXPENSES
THE MONTH ENDED DECEMBER 31, 2013

				ν	Δ	20	7	0	D	AT	Ш		
	n n	CINEDING	COM	COMMERCIAL	,	FINANCE	ADM.	ADMINISTRATIVE	OFF	OF GM		DEPRECIATION	
ACCOUNT NAME	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	TO
Repairs and Maintenance-Other Property.		1		1		1				1			
Plant and Equipment		-		ī			A-850	4,780.00		1			
Subsidy to NGOs/Pos		1		1			A-876			r.			
Donations		-		1		ı	A-878	1	G-878	35,254.57			o w
Extraordinary Items		ř		1		,		1	G-883	93,926.16			9
Taxes, Duties and Licenses		î		1		1	A-891	874,879.41					8/
Fidelity Bond Premiums				i		ı	A-892	42,480.00		,			4
Insurance Expenses				1		,	A-893	250,536.02		1			25
Bad Debts Expenses		-		ì						1	901	59,666.40	5
Depreciation-Water Systems & Structures		-		ř		# 1				1	D-908	3,067,492.98	3,06
Depreciation- Office Buildings		ì		1		1		1		1	D-911	112,165.//	11.
Depreciation- Office Equipment				1.				1.			D-921	55,015.35	5
Depreciation- Furniture and Fixtures		•		ī						1	D-922	42,938.55	4.
Depreciation- IT Equipment		1		1				1		,	D-923	93,402.09	9
Depreciation- Communication Equipment		1				1		1			D-929	20,208.15	7
Depreciation- Construction & Heavy Equipment		i.		1				1		1	D-930	51,611.18	5
Depreciation- Motor Vehicles				1		1		-		i.	D-941	237,961.53	23
Depreciation- Other Property Plant and Equipment		-		ı		ı		1		1	D-950	6,482.84	
Loss of Assets		Ĩ.		1		-	A-961	1		1	961	1	
Other Maintenance & Operating Expenses	E-969	1,050,261.50	C-969	505,294.91	F-969	77,774.24	A-969	952,191.99	G-969	156,392.89		1	2,74
Loss on Retirement of Assets		T.		ī		1				1	970	835,359.27	83
TOTAL MAINTENANCE & OTHER OPERATING EXPENSES	38	14,206,734.06		821,111.77		129,984.15		5,545,307.29		528,266.32		4,582,304.11	25,81
NCIAL EXPENSES:													
Bank Charges				i		ı	A-971	400.00					
Documentary Stamps Expenses		i.		ì		1	A-974					-	77
Interest Expenses		1		1		1	A-975	778,002.33					111
Other Financial Charges		1		Î.			A-979			1		-	-
TOTAL FINANCIAL EXPENSES		Ĩ		ï		1		778,402.33					11
						100000		37 070 175 10		E24 000 46		4 590 204 44	45 05
AL EXPENSES		14,246,212.65		850,357.23		132,367.91		21,/14,9/0./3		331,000.40		4,302,304.11	12,00

Checked by.

ANACLÉTO B) DE CASTRO División Manager - Finance

A. ARCILLA ccg. Processor - A

Approved by:

ENGR. HYDER DELA LUNA - RAMIREZ General Markeger