



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET

as of APRIL 2015

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		804,996.86
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		1,830,825.63
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		351,769.47
Receivables Accounts			
111	Account Receivables		5,593,633.42
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		115,508.64
135	Due from Officers & Employees		1,181,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		870,676.00
Inventories			
169	Other Inventories		2,207,002.59
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
	Total Current Assets	P	12,893,900.48
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	(2,297,514.30)	3,374,407.87
-09	Transmission & Distribution Mains	77,886,935.53	
303-09	Accumulated Depreciation	(15,485,390.88)	62,401,544.65
203-12	Meters	7,088,705.00	
303-12	Accumulated Depreciation	(3,123,984.00)	3,964,721.00
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(225,818.23)	508,550.00
-16	Other Plants	474,021.00	
303-16	Accumulated Depreciation	(324,902.60)	149,118.40
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,163,425.31)	3,272,817.43
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(23,763.31)	6,998.26
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(490,521.09)	132,631.51
	IT Equipment & Softwares	1,315,518.78	
	Accumulated Depreciation	(822,822.25)	492,696.53
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,121,936.77)	2,075,892.84
-02	Pumping Equipment	22,751,513.12	
325-02	Accumulated Depreciation	(13,791,922.61)	8,959,590.51
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

-05	Communications Equipment	167,156.00	
325-05	Accumulated Depreciation	(150,440.40)	16,715.60
	Transport Equipment		
214	Land Transport Equipment	1,581,562.37	
	Accumulated Depreciation	(1,059,495.75)	522,066.62
	Total Property, Plant & Equipment		P 87,283,424.09
	Total Non-Current Assets		P 87,283,424.09
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 100,386,940.77

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401	Accounts Payable	4,317,399.07
-----	------------------	--------------

Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	217,060.36
-02	Pag-Ibig Fund	71,320.19
-03	Philhealth	21,825.00
-04	BIR	693,660.19
-05	LBP (employees loans)	3,771.20

Total Current Liabilities

P 5,325,036.01

426 Guaranty Deposits Payable

700,780.13

Non-Current Liabilities

Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 42,499,565.19
	Loans Payable - (4-2629)	10,562,953.00
	Loans Payable - (9-0069)	4,222,216.00

Deferred Credits

459	Other Deferred Credits	P 447,783.94
-----	------------------------	--------------

EQUITY

481	Retained Earnings	P 30,744,596.55
		5,884,009.95

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

P 100,386,940.77

Prepared by:

MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

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

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,076,645.06	14,955,236.31
612	Interest Income		
618	Other Business and Service Income		
-01	Misc. Service Revenues	207,514.84	684,023.94
-04	Other Water Revenues		
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	292,019.13	1,097,698.45
659	Other Income (WMMF)	148,360.00	582,700.00
GROSS PROFIT FROM SALES		P 4,724,539.03	P 17,319,658.70

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	709,211.00	2,836,844.00
706	Salaries & Wages - Others	149,790.00	501,990.48
707	Personal Economic Relief Allowance (PERA)	76,000.00	304,000.00
710	Representation Allowance	8,500.00	34,000.00
711	Transportation Allowance	8,500.00	34,000.00
712	Clothing / Uniform Allowance		190,000.00
713	Honoraria		
714	Year-End Bonus		
719	Other Bonuses and Allowances		
-01	Productivity Incentive Bonus		
-02	Rice Allowance		
-03	Medical / Dental Allowance		
-04	Financial Assistance		
-05	Productivity Bonus		
-06	Others		
721	Life and Retirement Insurance Contributions	88,905.32	355,621.28
722	PAG-IBIG Contributions	3,800.00	15,200.00
723	Philhealth Contributions	8,262.50	33,050.00
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	47,366.00	205,467.50
-02	Hazard Pay		
Total Personal Services		P 1,100,334.82	4,510,173.26

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	12,274.00	163,201.50
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	49,389.29	172,134.92
-02	Generator Sets	10,980.00	38,388.00
765	Other Supplies Expenses		
-01	Accountable Forms		
HONORARIA		38,220.00	114,660.00
Travel and Educational Expenses			
766	Travel Expenses	18,300.00	56,381.00
767	Training and Scholarship Expenses	18,000.00	167,253.24
01	Gender and Development Expense		



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

Utility Expenses

769	Electricity Expenses		
-01	Office	14,648.92	60,898.71
-02	Pumping Stations	728,430.10	1,955,859.70

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	8,880.44	35,460.62
774	Telephone Expenses - Mobile	22,265.16	88,764.89
776	Cable, Satellite, Telegraph & Radio Expense	280.00	840.00

Printing and Advertising Expenses

778	Advertising, Promotional and Marketing Expenses		
-----	---	--	--

Taxes, Duties and Premiums

779	Taxes, Duties and Licenses		500.00
781	Insurance Premiums	2,462.55	3,962.57

Representation Expenses

782	Representation Expense	25,667.00	63,585.06
-----	------------------------	-----------	-----------

Awards, Prizes and Other Claims

785	Indemnities and Other Claims		
-----	------------------------------	--	--

Generation & Distribution Expenses

792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	6,000.00	24,000.00
09-	Chemicals, Filtering and Lab. Supplies	137,200.00	263,900.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations		24,644.00
-----	--	--	-----------

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		43,953.00
-12	Maintenance of Meters	61,086.63	267,521.08
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Im	5,558.20	41,924.00
-05	Maint. of Gen. Admin. Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments		
814	Repairs & Maintenance - Land Transport Equipment	4,015.00	34,949.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		225.00
-02	Pumping Equipment		
-03	Water Treatment Equipment		
-05	Communication Equipment		
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	1,877.00	3,009.00
-08	Other PPE		
826	Repairs & Maint. - Furniture & Fixtures		



GUIMBA WATER DISTRICT
GUIMBA, NUEVA ECIJA
TELEPHONE NO. (044) 611-12-07
TELEFAX NO. (044) 611-01-41

Professional Services

842	Legal Services
843	Auditing Services
849	Other Professional Services

Other Maintenance & Operating Expenses

989	Other Maintenance & Operating Expenses	11,359.00	74,070.25
-----	--	-----------	-----------

Total Maintenance & Other Operating Expenses	P	<u>1,176,893.29</u>	<u>3,701,237.60</u>
---	----------	----------------------------	----------------------------

Financial Expenses

975	Interest Expense	(296,345.00)	1,471,310.00
Total Financial Expenses	P	<u>(296,345.00)</u>	<u>1,471,310.00</u>

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES	P	<u>1,980,883.11</u>	<u>9,682,720.86</u>
--	----------	----------------------------	----------------------------

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	45,080.97
	Pumping Equipment	101,215.38	398,843.09
	Transmission & Distribution Mains	194,709.84	772,772.75
	Reservoir & Tanks	14,179.80	56,719.20
	Hydrants	1,835.92	7,343.68
	Meters	89,756.25	353,627.25
904	Depreciation - Buildings & Other Structures	115.35	461.40
	Pumping Stations	11,090.61	44,362.44
907	Depreciation - Office Equipment	1,013.62	4,781.99
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	4,552.48	18,209.92
925	Depreciation - Other Machinery Equipment	1,193.35	4,773.40
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	11,487.95	45,951.80

TOTAL DEPRECIATION		442,844.54	1,752,927.89
---------------------------	--	-------------------	---------------------

NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX	P	<u>2,300,811.38</u>	<u>5,884,009.95</u>
--	----------	----------------------------	----------------------------

NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX	P	<u>2,743,655.92</u>	<u>7,636,937.84</u>
---	----------	----------------------------	----------------------------

Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

Eng'r. Felixberto C. Legarda
ENG'R. FELIXBERTO C. LEGARDA
General Manager



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 APRIL 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales	4,582,923.04	16,817,700.66
---------------	--------------	---------------

Interest Income

Other Business and Service Income

Misc. Service Revenues	354,269.01	1,329,975.91
------------------------	------------	--------------

Other Water Revenues

Other Income - Refunds

Due from Officers & Employees		50,000.00
-------------------------------	--	-----------

Advances to Officers & Employees	10,510.00	80,346.76
----------------------------------	-----------	-----------

Total Cash Inflows from Operating Activities

P	4,947,702.05	18,278,023.33
---	---------------------	----------------------

Cash Outflows

Purchase of Supplies & Other Materials

P	93,000.00	894,928.50
---	-----------	------------

Salaries & Wages

Regulars	393,986.00	1,645,792.00
----------	------------	--------------

Contractuals (daily basis)	149,790.00	501,990.48
----------------------------	------------	------------

Payment of Operating Expenses

Cash Advances	70,000.00	474,200.00
---------------	-----------	------------

Other Personal Services	97,823.02	547,007.57
-------------------------	-----------	------------

Maintenance and Operating Expenses	1,082,165.78	3,067,407.04
------------------------------------	--------------	--------------

Remittances to National Government Agencies

	634,658.00	2,397,093.30
--	------------	--------------

Loans Payable-Domestic / Interest Expense

	850,725.00	3,402,900.00
--	------------	--------------

Acquisition / Purchase of P.P.E.

U.P.I.S.	-	460,167.00
----------	---	------------

C.W.I.P.

Account's Payables (Others)

	1,398,973.50	3,754,808.50
--	--------------	--------------

Refunds

Total Cash Outflows

P	4,771,121.30	17,146,294.39
---	---------------------	----------------------

Total Cash Provided by Operating Activities

P	176,580.75	1,131,728.94
---	-------------------	---------------------

Add: Cash & Cash Equivalents - Beginning

	2,816,011.31	1,860,863.12
--	---------------------	---------------------

Cash & Cash Equivalents - Ending

P	2,992,592.06	2,992,592.06
---	---------------------	---------------------

Prepared by:

MARY GRACE D. BATANGAN

Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO O. LEGARDA

General Manager