



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

## DETAILED BALANCE SHEET

as of APRIL 2016

### ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		
102	Cash-Collecting Officers	131,224.11
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	5,372,460.83
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	353,408.59
Receivables Accounts		
111	Account Receivables	6,948,206.83
301	Allowance for Doubtful Accounts	(616,454.94)
Other Receivables		
134	Advances to Officers & Employees	120,512.64
135	Due from Officers & Employees	-
136	Receivables - Disallowances / Charges	447,783.94
149	Other Receivables	271,500.00
149-1	Other Receivable - Pablo S. Pagaduan	1,136,608.42
Inventories		
169	Other Inventories	4,008,906.02
Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit	101,832.16
Total Current Assets		P 18,280,988.60
Non Current Assets		
Property, Plant & Equipment		
201	Land	1,448,783.00
Plant, Building & Structures		
203	Plant (UPIS)	
-08	Reservoir & Tanks	5,671,922.17
303-08	Accumulated Depreciation	(2,467,671.96)
-09	Transmission & Distribution Mains	85,416,152.53
303-09	Accumulated Depreciation	(17,942,428.74)
203-12	Meters	8,830,655.00
303-12	Accumulated Depreciation	(4,297,961.25)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(247,849.28)
-16	Other Plants	540,913.00
303-16	Accumulated Depreciation	(343,931.48)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,296,512.60)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(28,380.60)
Equipment and Machinery		
207	Office Equipment	691,262.60
307	Accumulated Depreciation	(504,262.89)
	IT Equipment & Softwares	1,406,484.78
	Accumulated	(948,024.55)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,197,829.61
325-01	Accumulated Depreciation	(7,262,264.67)
-02	Pumping Equipment	24,263,105.12
325-02	Accumulated Depreciation	(15,100,044.08)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)





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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	2,934,562.37	
	Accumulated Depreciation	(1,171,073.01)	1,763,489.36
	Total Property, Plant & Equipment		P 94,359,985.08
	Total Non-Current Assets		P 94,359,985.08
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 112,850,589.88

## LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:			
Payable Accounts			
401	Accounts Payable		3,187,068.77
Inter-Agency Payables			
412	Due to National Government Agencies		
-01	GSIS		320,153.55
-02	Pag-Ibig Fund		86,287.79
-03	Philhealth		29,750.00
-04	BIR		722,844.65
-05	LBP (employees loans)		(335.80)
	Total Current Liabilities	P	4,345,768.96
426	Guaranty Deposits Payable		700,780.13
Non-Current Liabilities			
Loans / Lease Payable			
433	Loans Payable - Domestic (4-1951)	P	39,415,719.19
	Loans Payable - (4-2629)		9,776,789.00
	Loans Payable - (9-0069)		3,888,880.00
Deferred Credits			
459	Other Deferred Credits	P	447,783.94
EQUITY			
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			296.65
			6,367,977.83
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P	112,850,589.88

Prepared by:

MARY GRACE D. BATANGAN  
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA  
General Manager





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**DETAILED STATEMENT OF INCOME AND EXPENSES**  
for the month of APRIL 2016

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,562,325.48	17,063,472.61
612	Interest Income	2,264.18	2,264.18
618	Other Business and Service Income		
-01	Misc. Service Revenues	133,073.90	569,152.33
-04	Other Water Revenues		300.00
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	324,272.13	1,279,029.08
659	Other Income (WMMF)	166,160.00	656,540.00
<b>GROSS PROFIT FROM SALES</b>		<b>P 5,188,095.69</b>	<b>P 19,570,758.20</b>

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulares	1,040,459.00	3,757,878.10
706	Salaries & Wages - Others	32,678.00	379,202.00
707	Personal Economic Relief Allowance (PERA)	114,000.00	397,500.00
710	Representation Allowance	8,500.00	34,000.00
711	Transportation Allowance	8,500.00	34,000.00
712	Clothing / Uniform Allowance		230,000.00
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	130,703.65	460,465.92
722	PAG-IBIG Contributions	5,700.00	19,200.00
723	Philhealth Contributions	12,225.00	42,975.00
725	Provident Fund Contributions		-
Other Personnel Benefits			-
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits		5,745.63
749	Other Personnel Benefits		-
-01	Overtime and Holiday Pay	102,699.00	254,297.00
-02	Hazard Pay		-
<b>Total Personal Services</b>		<b>P 1,455,464.65</b>	<b>5,615,263.65</b>

**Maintenance & Other Operating Expenses**

<b>Supplies Expenses:</b>			
751	Office Supplies Expenses	7,651.49	52,730.70
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	39,763.98	129,896.84
-02	Generator Sets	8,740.00	8,740.00
765	Other Supplies Expenses		-
-01	Accountable Forms		-
<b>HONORARIA</b>		38,220.00	114,660.00
<b>Travel and Educational Expenses</b>			
766	Travel Expenses	70,052.00	142,790.00
767	Training and Scholarship Expenses	58,000.00	143,000.00
01	Gender and Development Expense		-





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<b>Utility Expenses</b>			
769	Electricity Expenses		
-01	Office	15,708.45	56,286.81
-02	Pumping Stations	643,026.58	2,113,260.70
<b>Communication Expenses</b>			
772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,466.30	18,774.63
774	Telephone Expenses - Mobile	(2,643.15)	31,097.06
776	Cable,Satellite,Telegraph & Radio Expense	280.00	840.00
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses		6,800.00
781	Insurance Premiums		2,095.04
			13,992.98
<b>Representation Expenses</b>			
782	Representation Expense	5,318.75	35,605.75
<b>Awards, Prizes and Other Claims</b>			
785	Indemnities and Other Claims		
<b>Generation &amp; Distribution Expenses</b>			
792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	9,750.00	37,500.00
09-	Chemicals, Filtering and Lab. Supplies E:	172,550.00	403,150.00
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations	5,608.32	33,006.32
<b>Repairs and Maintenance</b>			
802	Repairs and Maintenance - Land Improvements		
803	Repairs and Maintenance - PLANT (UPIS)		
-04	Maintenance of Wells		
-08	Maintenance of Reservoirs & Tanks		29,097.00
-09	Maint. of Transmission & Dist. Mains	2,240.00	5,712.00
-12	Maintenance of Meters	73,732.04	357,331.59
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures	34,867.00	256,071.00
-02	Maint. of Pumping Plant Structures & Impi		7,360.00
-05	Maint. of Gen. Admin. Structures & Improv.	580.00	1,725.00
807	Repairs & Maintenance - Office Equipments		3,492.00
814	Repairs & Maintenance - Land Transportation Equipmen	38,900.00	55,936.71
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		1,038.00
-02	Pumping Equipment	639.00	23,648.00
-03	Water Treatment Equipment		510.00
-05	Communication Equipment		1,625.00
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment	550.00	4,680.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		





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<b>Professional Services</b>		
842	Legal Services	
843	Auditing Services	
849	Other Professional Services	
<b>Other Maintenance &amp; Operating Expenses</b>		
989	Other Maintenance & Operating Expenses	
		31,596.00 151,941.50
<b>Total Maintenance &amp; Other Operating Expenses</b>		
	P	<u>1,264,596.76</u> <u>4,244,394.63</u>
<b>Financial Expenses</b>		
975	Interest Expense	
		338,436.00 1,367,314.00
<b>Total Financial Expenses</b>		
	P	<u>338,436.00</u> <u>1,367,314.00</u>
<b>TOTAL PERSONAL, MOOE &amp; FINANCIAL EXPENSES</b>		
	P	<u>3,058,497.41</u> <u>11,226,972.28</u>
<b>Doubtful Accounts, Depreciation, Amortization &amp; Depletion</b>		
901	Doubtful Accounts Expenses	
-01	Uncollectible Accounts	
902	Depreciation - Land Improvements	
903	Depreciation - Plant (UPIS)	
-01	Power Production	11,693.99 46,775.96
	Pumping Equipment	112,552.32 450,209.27
	Transmission & Distribution Mains	213,175.88 840,292.75
	Reservoir & Tanks	14,179.80 56,719.23
	Hydrants	1,835.92 7,343.68
	Meters	103,666.50 413,786.25
904	Depreciation - Buildings & Other Structures	1,193.03 3,694.43
907	Depreciation - Office Equipment	11,090.61 44,362.43
	Communication Equipments	1,802.77 5,632.80
	Medical, Dental & Laboratory Equipment	- -
914	Depreciation - Land Transport Equipment	14,699.98 58,799.92
925	Depreciation - Other Machinery Equipment	1,695.03 6,780.15
926	Depreciation - Furniture & Fixtures	- -
927	Depreciation - IT Equipment	- -
		10,670.82 41,411.22
<b>TOTAL DEPRECIATION</b>		
		498,256.65 1,975,808.09
<b>NET INCOME(LOSS) AFTER DEPRECIATION &amp; BEFORE INCOME TAX</b>		
	P	<u>1,631,341.63</u> <u>6,367,977.83</u>
<b>NET INCOME(LOSS) BEFORE DEPRECIATION &amp; BEFORE INCOME TAX</b>		
	P	<u>2,129,598.28</u> <u>8,343,785.92</u>

Prepared by:

*Mary Grace D. Batangan*  
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Sr. Corporate Accountant

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**ENG'R. FELIX/BERTO C. LEGARDA**  
General Manager





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## DETAILED CASHFLOW STATEMENT

for the month of APRIL 2016

### Cashflow from Operating Activities

#### Cash Inflows

##### Generation, Transmission & Distribution Income

Metered Sales	4,686,677.78	18,666,101.47
Interest Income	2,264.18	2,264.18
Other Business and Service Income		-
Misc. Service Revenues	431,277.00	1,444,578.60
Other Water Revenues		300.00
Fines & Penalties	324,272.13	653,527.65
Other Income - Refunds		-
Due from Officers & Employees		5,000.00
Advances to Officers & Employees	29,701.00	106,674.00
Other Receivable		5,557.48
<b>Total Cash Inflows from Operating Activities</b>	<b>P 5,474,192.09</b>	<b>20,884,003.38</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 1,208,551.46	1,843,548.55
Salaries & Wages		-
Regulars	687,785.31	2,344,764.58
Contractuals (daily basis)	32,678.00	379,202.00
Payment of Operating Expenses		-
Cash Advances	193,000.00	448,700.00
Other Personal Services	153,520.05	710,439.05
Maintenance and Operating Expenses	1,006,523.85	3,867,751.24
Remittances to National Government Agencies	671,001.84	2,177,661.59
Loans Payable-Domestic / Interest Expense	700,931.00	2,803,724.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	145,800.00	1,929,458.00
C.W.I.P.		-
Account's Payables (Others)		1,436,305.09
Refunds	10,800.00	18,900.00
<b>Total Cash Outflows</b>	<b>P 4,810,591.51</b>	<b>17,960,454.10</b>

#### Total Cash Provided by Operating Activities

#### Add: Cash & Cash Equivalents - Beginning

#### Cash & Cash Equivalents - Ending

P 663,600.58	2,923,549.28
<b>5,198,492.95</b>	<b>2,938,544.25</b>
<b>P 5,862,093.53</b>	<b>5,862,093.53</b>

Prepared by:

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**ENG'R. FELIXBERTO C. LEGARDA**  
General Manager *FL*