

**GUIMBA WATER DISTRICT
STATEMENT OF CASH FLOWS
FOR THE MONTH OF APRIL 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Collection of Water Bill	5,866,446.06	24,183,329.21
Collection of Fines and Penalties	339,465.17	1,299,997.46
Collection of Receivables	-	-
Collection of Other Water Works System Fees	463,993.28	1,426,164.98
Collection of Other Revenues (WMMF)	243,280.25	1,002,892.15
Collection of COA Disallowances and Other Receivables	-	-
Bid Documents	-	5,000.00
Return of Cash Advance	-	46,375.00

Total Cash Inflows	6,913,184.76	27,963,758.80
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Cash Outflows

Purchase of Supplies and Other Materials	628,834.64	2,839,208.50
Salaries and Wages- Regular	1,257,699.72	5,065,196.04
Salaries and Wages- Contractual	14,509.00	167,230.00
Other Compensation	241,955.00	1,262,480.00
Remittance to National Government Agencies	1,489,824.51	4,480,279.10
Grant of Cash Advance	30,000.00	85,000.00
Payment of Accounts Payable	-	100,329.92
Other Disbursement	-	-
Payment of Other Operating Expense	1,135,482.60	4,459,871.87

Total Cash Outflows	4,798,305.47	18,459,595.43
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NET CASH PROVIDED BY/ (USED IN) OPERATING

ACTIVITIES	2,114,879.29	9,504,163.37
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CASH FLOWS FROM INVESTING ACTIVITIES

ACTIVITIES

Receipt of Interest Earned	-	1,993.11
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Total Cash Inflows	-	1,993.11
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Cash Outflows

Acquisition of Property Plant and Equipment	1,295,205.59	5,668,821.45
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Total Cash Outflows	1,295,205.59	5,668,821.45
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NET CASH USED IN INVESTING

ACTIVITIES	(1,295,205.59)	(5,666,828.34)
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CASH FLOWS FROM FINANCING ACTIVITIES

Cash Outflows

Payment of Domestic Loan	735,563.00	2,942,483.00
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Total Cash Outflows	735,563.00	2,942,483.00
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NET CASH USED IN FINANCING

ACTIVITIES	(735,563.00)	(2,942,483.00)
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NET CASH PROVIDED BY/ (USED IN) OPERATING,

INVESTING AND FINANCING ACTIVITIES	84,110.70	894,852.03
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CASH AND CASH EQUIVALENTS- BEGINNING	12,012,510.03	11,201,768.70
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CASH AND CASH EQUIVALENTS- ENDING	12,096,620.73	12,096,620.73
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Prepared By:

Mary Grace D. Batangan
Division Manager C- Finance

Noted By:

Eng'r. Felixberto C. Legarda
General Manager- C

**GUIMBA WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF MARCH 2019**

ASSETS

Current Assets

Cash and Cash Equivalent

12,012,510.03

Cash on Hand	33,506.19
10101010 Cash - Collecting Officers	13,506.19
Petty Cash	20,000.00
Cash in Bank-Local Currency	11,979,003.84
10102020 Cash in Bank-Local Currency, Current Account	7,590,716.96
10102030-01 Cash in Bank-Local Currency, Joint Savings Account	2,764,333.21
10102030-02 Cash in Bank-Local Currency, Savings Account	1,623,953.67

Receivables

10,826,664.68

Loans and Receivable Accounts	8,994,292.50
10301010 Accounts Receivable	9,302,070.81
10301011 Allowance for Impairment-Accounts Receivable	(307,778.31)
Net Value-Accounts Receivable	8,994,292.50

Other Receivable	1,832,372.18
10305010 Receivables-Disallowances/Charges	447,783.94
10305020 Due From Officers and Employees	-
10305990 Other Receivable	286,979.82
10305990-01 Other Receivable- PSP	1,097,608.42

Inventories

4,585,016.09

10404190 Electrical Supplies Inventory	-
10404990 Other Supplies and Materials Inventory	4,413,338.09
10404990 Semi-Expendable Office Equipment	12,800.00
10405020 Semi-Expendable Information and Communication Technology	28,891.00
10405030 Semi-Expendable Other Machinery and Equipment	-
-03 Water Treatment Equipment	55,620.00
-04 Tools	40,570.00
10406010 Semi-Expendable Furiniture, Fixtures	33,797.00

Other Current Assets

101,832.16

10305070 Guaranty Deposit	101,832.16
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Total Current Assets

27,526,022.96

Non-Current Assets

Property, Plant and Equipment

110,851,763.59

Land	4,269,505.26
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10601010	Land	4,269,505.26
Infrastructure Assets		82,037,565.52
10603110	Plant-Utility Plant Services	82,037,565.52
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,963,965.15)
Net Value Reservoir and Tanks		2,707,957.02
10603110-09	Transmission and Distribution	105,361,394.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(26,507,762.79)
Net Value Transmission and Distribution		78,853,631.74
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
Net Value- Meters		-
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(312,106.50)
Net Value- Hydrants		422,261.73
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(16,327.22)
Net Value- Other Plants		53,715.03
Building and Other Structures		3,852,481.20
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(29,097.12)
Net Value-Building		258,281.88
10604070-02	Water Plant Structure and Improvement	5,307,775.88
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,713,576.56)
Net Value-Water Plant Structure and Improvement		3,594,199.32
Machinery and Equipment		598,840.73
10605020	Office Equipment	862,552.31
10605021	Accumulated Depreciation-Office Equipment	(571,935.23)
Net Value-Office Equipment		290,617.08
10605030	Information and Communication Technology Equipment	1,251,439.00
10605031	Accumulated Depreciation-Information and Communtion Technology Equipment	(943,215.35)
Net Value-Information and Communication Technology Equipment		308,223.65
Other Machineries and Equipment		16,044,541.70
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(7,978,409.10)
Net Value- Power Production Equipment		4,043,454.51
10605990-20	Pumping Equipment	31,023,256.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(19,653,776.54)
Net Value- Pumping Equipment		11,369,479.58
10605990-03	Water Treatment Equipment	284,170.00
10605991-04	Accumulated Value- Water Treatment Equipment	(31,200.75)
Net Value- Water Treatment Equipment		252,969.25
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(39,093.64)

Net Value- Tools		378,638.36
Transportation Equipment		4,048,829.18
10606010	Motor Vehicles	5,949,512.37
10606011	Accumulated Depreciation-Motor Vehicle	(1,900,683.19)
Net Value-Motor Vehicle		4,048,829.18
Other Assets		460,700.85
19999990	Other Assets	45,508.64
19999990	Other Assets	415,192.21
Construction in Progress		3,527,765.00
10699020	Construction in Progress - Infrastructure Asset	3,527,765.00
10699030	Construction in Progress - Building and Other Structures	-
Total Non - Current Assets		114,840,229.44
Total Assets		142,366,252.40


LIABILITIES

Current Liabilities

Financial Liabilities		2,384,563.85
Payables		2,384,563.85
20101010	Accounts Payable -Current	2,384,563.85
Inter-Agency Payables		1,541,477.50
20201010	Due to BIR	830,798.97
20201020	Due to GSIS	610,281.17
20201030	Due to Pag-IBIG	119,262.77
20201040	Due to Philhealth	46,471.64
20201060	Due to Government Corporation	(65,337.05)
Bills/Bonds/Loans Payable		4,414,213.00
20102040-01	Loans Payable-Domestic	3,152,619.00
20102040-02	Loans Payable-Domestic	803,107.00
20102040-03	Loans Payable-Domestic	250,002.00
20102040-04	Loans Payable-Domestic	208,485.00
Total Current Liabilities		8,340,254.35
Financial Liabilities		41,300,143.19
Bills/Bonds/Loans Payable		41,300,143.19
20102040-01	Loans Payable-Domestic	25,685,444.19

20102040-02	Loans Payable-Domestic	6,276,531.00
20102040-03	Loans Payable-Domestic	2,666,648.00
20102040-04	Loans Payable-Domestic	6,671,520.00
Trust Liabilities		700,780.13
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
Deferred Credits/Unearned Income		2,353,448.94
20501990	Other Deferred Credits	447,788.94
20502990	Unearned Income (WMMF)	1,905,660.00
Provisions		9,955,266.27
20601020	Leave Benefits Payable	9,955,266.27
29999990	Other Payable - COA Region III	800,000.00
Total Non-Current Liabilities		55,109,638.53
Total Liabilities		63,449,892.88
EQUITY		
3070001010	Retained Earnings	73,887,822.92
	Revenue /Income and Expense Summary	5,060,410.91
	Prior Years' Adjustments	90.47
		(31,964.78)
Total Equity		78,916,359.52
Total Liabilities and Equity		142,366,252.40

Prepared By:


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Noted By:


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General Manager C