



# GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJIA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

## DETAILED BALANCE SHEET

as of AUGUST 2015

### ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		216,502.90
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		3,065,527.16
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		351,769.47
Receivables Accounts			
111	Account Receivables		6,429,129.70
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		45,508.64
135	Due from Officers & Employees		1,181,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		271,500.00
Inventories			
169	Other Inventories		3,017,935.70
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets		P	14,517,361.44
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	(2,354,233.52)	3,317,688.65
-09	Transmission & Distribution Mains	81,021,346.53	
303-09	Accumulated Depreciation	(16,281,984.59)	64,739,361.94
203-12	Meters	7,527,605.00	
303-12	Accumulated Depreciation	(3,489,257.25)	4,038,347.75
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(233,161.91)	501,206.32
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(330,371.18)	210,541.82
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,207,787.74)	3,228,455.00
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(24,224.74)	6,536.83
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(494,575.59)	128,577.01
	IT Equipment & Softwares	1,315,518.78	
	Accumulated	(866,116.60)	449,402.18
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,168,712.74)	2,029,116.87
-02	Pumping Equipment	23,604,849.12	
325-02	Accumulated Depreciation	(14,204,562.46)	9,400,286.66
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87





# 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 AUGUST 2015

### Cashflow from Operating Activities

#### Cash Inflows

##### Generation, Transmission & Distribution Income

Metered Sales	4,103,740.18	35,103,231.32
Interest Income	-	1,052.12
Other Business and Service Income		
Misc. Service Revenues	263,570.00	2,587,117.31
Other Water Revenues	-	10,000.00
Other Income - Refunds		
Due from Officers & Employees		50,000.00
Advances to Officers & Employees	8,737.00	186,684.76
Other Receivable	100,000.00	115,425.00
<b>Total Cash Inflows from Operating Activities</b>	<b>P 4,476,047.18</b>	<b>38,053,510.51</b>

#### Cash Outflows

Purchase of Supplies & Other Materials	P 93,000.00	1,739,680.50
Salaries & Wages		-
Regulars	467,401.31	3,482,734.14
Contractuals (daily basis)	166,979.50	1,022,030.07
Payment of Operating Expenses		-
Cash Advances		814,970.00
Other Personal Services	100,737.54	2,098,846.15
Maintenance and Operating Expenses	790,183.14	6,589,580.07
Remittances to National Government Agencies	592,012.41	4,943,728.17
Loans Payable-Domestic / Interest Expense	700,931.00	5,607,448.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	459,146.00	1,735,415.00
C.W.I.P.		-
Account's Payables (Others)	1,064,263.00	8,241,141.00
Refunds		-
<b>Total Cash Outflows</b>	<b>P 4,434,653.90</b>	<b>36,275,573.10</b>

#### Total Cash Provided by Operating Activities

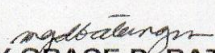
#### Add: Cash & Cash Equivalents - Beginning

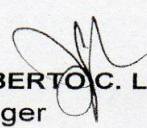
#### Cash & Cash Equivalents - Ending

P 41,393.28	1,777,937.41
<b>3,597,407.25</b>	<b>1,860,863.12</b>
<b>P 3,638,800.53</b>	<b>3,638,800.53</b>

Prepared by:

Noted by:

  
**MARY GRACE D. BATANGAN**  
Sr. Corporate Accountant

  
**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**

**Professional Services**

842	Legal Services
843	Auditing Services
849	Other Professional Services

**Other Maintenance & Operating Expenses**

989	Other Maintenance & Operating Expenses	12,713.00	136,863.75
-----	--	-----------	------------

**Total Maintenance & Other Operating Expenses**

<b>P</b>	<b>991,363.44</b>	<b>8,224,787.49</b>
----------	-------------------	---------------------

**Financial Expenses**

975	Interest Expense	356,184.00	2,908,895.00
	<b>Total Financial Expenses</b>	<b>P 356,184.00</b>	<b>2,908,895.00</b>

**TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES**

<b>P</b>	<b>2,484,571.42</b>	<b>21,347,655.85</b>
----------	---------------------	----------------------

**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	91,856.93
	Pumping Equipment	106,155.02	811,482.95
	Transmission & Distribution Mains	201,866.22	1,565,515.36
	Reservoir & Tanks	14,179.81	113,438.43
	Hydrants	1,835.92	14,687.36
	Meters	91,206.00	718,900.50
904	Depreciation - Buildings & Other Structures	115.36	922.81
	Pumping Stations	11,090.61	88,724.88
907	Depreciation - Office Equipment	1,013.62	8,836.47
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	5,587.48	39,524.84
925	Depreciation - Other Machinery Equipment	1,695.03	10,241.98
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	9,756.33	89,234.38

**TOTAL DEPRECIATION**

456,195.39	3,553,366.89
------------	--------------

**NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX**

<b>P</b>	<b>1,691,858.18</b>	<b>11,746,509.69</b>
----------	---------------------	----------------------

**NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX**

<b>P</b>	<b>2,148,053.57</b>	<b>15,299,876.58</b>
----------	---------------------	----------------------

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**

---

**Utility Expenses**

769	Electricity Expenses		
-01	Office	18,686.71	128,879.13
-02	Pumping Stations	559,105.70	4,109,208.85

**Communication Expenses**

772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,170.73	71,649.60
774	Telephone Expenses - Mobile	20,513.95	184,121.34
776	Cable, Satellite, Telegraph & Radio Expense	280.00	1,960.00

**Printing and Advertising Expenses**

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

**Taxes, Duties and Premiums**

779	Taxes, Duties and Licenses		500.00
781	Insurance Premiums		27,556.38

**Representation Expenses**

782	Representation Expense	3,801.00	103,940.81
-----	------------------------	----------	------------

**Awards, Prizes and Other Claims**

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

**Generation & Distribution Expenses**

792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	9,000.00	51,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	49,000.00	881,120.00

**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	3,960.00	50,243.00
-12	Maintenance of Meters	72,592.75	547,432.90
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Impi	16,397.00	126,567.20
-05	Maint. of Gen. Admin. Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments	850.00	2,105.00
814	Repairs & Maintenance - Land Transport Equipment	9,691.00	60,115.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		7,910.00
-02	Pumping Equipment		
-03	Water Treatment Equipment	170.00	435.00
-05	Communication Equipment		
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	700.00	7,652.00
-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**

**DETAILED STATEMENT OF INCOME AND EXPENSES**  
**for the month of AUGUST 2015**

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,102,240.78	31,992,834.97
612	Interest Income		1,052.12
618	Other Business and Service Income		-
-01	Misc. Service Revenues	137,728.05	1,214,309.27
-04	Other Water Revenues		10,000.00
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	236,816.16	2,233,356.07
659	Other Income (WMMF)	155,840.00	1,195,980.00
<b>GROSS PROFIT FROM SALES</b>		<b>P 4,632,624.99</b>	<b>P 36,647,532.43</b>

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulars	724,104.00	5,692,152.00
706	Salaries & Wages - Others	166,979.50	1,192,119.90
707	Personal Economic Relief Allowance (PERA)	76,000.00	606,500.00
710	Representation Allowance	8,500.00	68,000.00
711	Transportation Allowance	8,500.00	68,000.00
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	90,692.48	712,425.96
722	PAG-IBIG Contributions	3,800.00	30,400.00
723	Philhealth Contributions	8,525.00	66,500.00
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	49,923.00	437,149.50
-02	Hazard Pay		
<b>Total Personal Services</b>		<b>P 1,137,023.98</b>	<b>10,213,973.36</b>

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	13,093.75	235,164.75
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	48,809.85	377,290.48
-02	Generator Sets	10,588.00	230,115.00
765	Other Supplies Expenses		
-01	Accountable Forms		90,000.00
<b>HONORARIA</b>		38,220.00	267,540.00
<b>Travel and Educational Expenses</b>			
766	Travel Expenses	67,020.00	178,868.00
767	Training and Scholarship Expenses	27,000.00	320,753.24
01	Gender and Development Expense		





# 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	1,719,562.37	
	Accumulated Depreciation	(1,080,810.67)	638,751.70
	Total Property, Plant & Equipment		P 90,110,661.20
	Total Non-Current Assets		P 90,110,661.20
279	Other Assets		209,616.20

TOTAL ASSETS AND OTHER DEBITS P 104,837,638.84

## LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

### Current Liabilities:

#### Payable Accounts

401 Accounts Payable 4,255,888.57

#### Inter-Agency Payables

412 Due to National Government Agencies

-01	GSIS	226,593.20
-02	Pag-Ibig Fund	66,694.49
-03	Philhealth	22,350.00
-04	BIR	698,635.88
-05	LBP (employees loans)	9,211.20

Total Current Liabilities P 5,279,373.34

426 Guaranty Deposits Payable 700,780.13

#### Non-Current Liabilities

##### Loans / Lease Payable

433 Loans Payable - Domestic (4-1951) P 41,499,488.19

	Loans Payable - (4-2629)	10,308,003.00
	Loans Payable - (9-0069)	4,111,104.00

##### Deferred Credits

459 Other Deferred Credits P 447,783.94

### EQUITY

481 Retained Earnings P 30,744,596.55

11,746,509.69

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 104,837,638.84

Prepared by:

MARY GRACE D. BATANGAN  
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA  
General Manager