



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET

as of AUGUST 2016

ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		
102	Cash-Collecting Officers	485,682.13
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	6,385,508.07
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	368,408.59
Receivables Accounts		
111	Account Receivables	7,624,249.65
301	Allowance for Doubtful Accounts	(616,454.94)
Other Receivables		
134	Advances to Officers & Employees	45,508.64
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	1,121,608.42
Inventories		
169	Other Inventories	3,486,244.50
Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit	101,832.16
Total Current Assets		19,726,871.16
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	(2,524,391.19)
-09	Transmission & Distribution Mains	89,049,011.53
303-09	Accumulated Depreciation	(18,814,624.69)
203-12	Meters	9,931,405.00
303-12	Accumulated Depreciation	(4,730,394.75)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(255,192.96)
-16	Other Plants	544,913.00
303-16	Accumulated Depreciation	(350,771.63)
204	Building and Other Structures	194,141.37
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,340,875.02)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(33,152.71)
Equipment and Machinery		
207	Office Equipment	710,112.60
307	Accumulated Depreciation	(512,403.99)
	IT Equipment & Softwares	1,425,289.78
	Accumulated	(985,307.83)
225	Other Machinery & Equipment	9,197,829.61
-01	Power Production Equipment	(7,309,040.64)
325-01	Accumulated Depreciation	24,659,105.12
-02	Pumping Equipment	(15,554,078.35)
325-02	Accumulated Depreciation	632,528.71
-03	Water Treatment Equipment	(569,275.84)
325-03	Accumulated Depreciation	



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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	2,981,562.37	
	Accumulated Depreciation	(1,230,855.43)	1,750,706.94
	Total Property, Plant & Equipment		P 97,547,565.00
	Total Non-Current Assets		P 97,547,565.00
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 117,484,052.36

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		350,510.67
-02	Pag-Ibig Fund		91,106.16
-03	Philhealth		31,849.00
-04	BIR		760,240.24
-05	LBP (employees loans)		(21,975.96)
	Total Current Liabilities	P	4,398,798.88
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	38,307,301.19
	Loans Payable - (4-2629)		9,500,129.00
	Loans Payable - (9-0069)		3,777,768.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
EQUITY			
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			296.65
			12,444,600.39

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 117,484,052.36

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



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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of AUGUST 2016

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,543,294.90	35,374,050.72
612	Interest Income		5,110.42
618	Other Business and Service Income		
-01	Misc. Service Revenues	(198.00)	1,247,940.65
-04	Other Water Revenues	236,605.00	369,333.50
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	230,784.15	2,274,272.48
659	Other Income (WMMF)	179,300.00	1,350,760.00
GROSS PROFIT FROM SALES		P 5,189,786.05	P 40,621,467.77

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	1,173,009.00	8,036,976.10
706	Salaries & Wages - Others	60,175.00	595,228.00
707	Personal Economic Relief Allowance (PERA)	112,000.00	849,500.00
710	Representation Allowance	28,500.00	88,000.00
711	Transportation Allowance	28,500.00	88,000.00
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	146,361.08	996,704.20
722	PAG-IBIG Contributions	5,600.00	41,800.00
723	Philhealth Contributions	13,274.50	92,712.00
725	Provident Fund Contributions	-	-
Other Personnel Benefits		-	-
731	Pension Benefits - Regular	-	-
734	Retirement Benefits - Regular	-	-
737	Vacation & Sick Leave Benefits	-	-
749	Other Personnel Benefits	-	5,745.63
-01	Overtime and Holiday Pay	109,562.00	675,559.00
-02	Hazard Pay	-	-
Total Personal Services		P 1,676,981.58	12,578,736.93

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	10,210.50	96,487.56
757	Fuel, Oil & Lubricants Expense	-	-
-01	Motor Vehicles	38,825.19	262,802.60
-02	Generator Sets	18,909.00	91,123.00
765	Other Supplies Expenses	-	-
-01	Accountable Forms	-	-

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	38,220.00	267,540.00
767	Training and Scholarship Expenses	151,546.60	401,549.60
01	Gender and Development Expense	27,799.00	249,799.00



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Utility Expenses			
769	Electricity Expenses		
-01	Office		
-02	Pumping Stations	18,116.19	124,146.22
		585,671.30	4,407,235.47
Communication Expenses			
772	Postage and Deliveries		-
773	Telephone Expenses - Landline		-
774	Telephone Expenses - Mobile	9,236.98	55,671.61
776	Cable, Satellite, Telegraph & Radio Expense	32,045.08	165,337.53
		280.00	1,960.00
Printing and Advertising Expenses			
778	Advertising, Promotional and Marketing Expenses		-
Taxes, Duties and Premiums			
779	Taxes, Duties and Licenses		6,800.00
-1	Franchise Tax		2,095.04
781	Insurance Premiums	80,789.17	338,473.90
		21,899.75	36,999.80
Representation Expenses			
782	Representation Expense	7,993.00	59,464.75
Awards, Prizes and Other Claims			
785	Indemnities and Other Claims		-
Generation & Distribution Expenses			
792	Generation, Transmission & Distribution Expenses		-
-08	Water Treatment Operations Expenses		-
09-	Chemicals, Filtering and Lab. Supplies E:	9,750.00	76,500.00
			907,750.00
Membership Dues and Contribution Expenses			
796	Membership Dues and Contributions to Organizations		33,006.32
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		29,097.00
-12	Maintenance of Meters	250.00	37,413.00
-14	Maintenance of Hydrants	71,649.93	640,586.30
804	Repairs and Maintenance - Buildings & Other Structures		-
-02	Maint. of Pumping Plant Structures & Imp	16,987.00	285,342.00
-05	Maint. of Gen. Admin. Structures & Improv.		7,360.00
807	Repairs & Maintenance - Office Equipments	831.00	2,556.00
814	Repairs & Maintenance - Land Transportation Equipmen		9,425.00
825	Repairs & Maintenance - Other Machinery Equipment	1,631.56	92,588.48
-01	Power Production Equipment		-
-02	Pumping Equipment	2,400.00	4,655.00
-03	Water Treatment Equipment	3,280.00	26,928.00
-05	Communication Equipment		510.00
-06	Power Operated Equipment	500.00	3,425.00
-07	Tools, Shop & Garage Equipment		9,432.00
-08	Other PPE	330.00	7,420.00
826	Repairs & Maint.-Furniture & Fixtures		95.00



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Professional Services			
842	Legal Services		
843	Auditing Services		
849	Other Professional Services		
Other Maintenance & Operating Expenses			
989	Other Maintenance & Operating Expenses	4,847.60	175,215.10
Total Maintenance & Other Operating Expenses		P 1,153,998.85	8,916,790.28
Financial Expenses			
975	Interest Expense	329,193.00	2,674,848.00
Total Financial Expenses		P 329,193.00	2,674,848.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 3,160,173.43	24,170,375.21
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	93,551.93
	Pumping Equipment	113,827.32	904,243.54
	Transmission & Distribution Mains	221,502.03	1,712,488.70
	Reservoir & Tanks	14,179.81	113,438.46
	Hydrants	1,835.92	14,687.36
	Meters	115,237.50	846,219.75
904	Depreciation - Buildings & Other Structures	1,193.03	8,466.55
	Pumping Stations	11,090.60	88,724.85
907	Depreciation - Office Equipment	2,035.27	13,773.90
	Communication Equipments		
	Medical, Dental & Laboratory Equipment		
914	Depreciation - Land Transport Equipment	15,052.48	118,582.34
925	Depreciation - Other Machinery Equipment	1,725.03	13,620.29
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	9,320.82	78,694.50
TOTAL DEPRECIATION		518,693.80	4,006,492.17
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 1,510,918.82	12,444,600.39
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 2,029,612.62	16,451,092.56

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DETAILED CASHFLOW STATEMENT for the month of AUGUST 2016

Cashflow from Operating Activities		
Cash Inflows		
Generation, Transmission & Distribution Income		
Metered Sales		
Interest Income	4,485,755.78	36,994,856.76
Other Business and Service Income		5,110.42
Misc. Service Revenues		
Other Water Revenues	188,145.00	3,546,782.23
Fines & Penalties	236,605.00	369,333.50
Other Income - Refunds	230,784.15	1,648,771.05
Due from Officers & Employees		5,000.00
Advances to Officers & Employees		238,424.40
Other Receivable	107,606.40	20,557.48
Total Cash Inflows from Operating Activities	P 5,248,896.33	42,828,835.84
Cash Outflows		
Purchase of Supplies & Other Materials		
Salaries & Wages	P 751,491.07	4,252,843.49
Regulars		
Contractuals (daily basis)	727,099.87	5,008,075.50
Payment of Operating Expenses	60,175.00	595,228.00
Cash Advances		
Other Personal Services	35,000.00	844,000.00
Maintenance and Operating Expenses	91,398.00	2,118,565.05
Remittances to National Government Agencies	1,069,106.47	7,956,457.98
Loans Payable-Domestic / Interest Expense	651,040.54	4,855,372.71
Acquisition / Purchase of P.P.E.	700,931.00	5,607,448.00
U.P.I.S.		
C.W.I.P.	662,092.85	5,789,485.48
Account's Payables (Others)		
Refunds		1,436,305.09
Total Cash Outflows	3,700.00	29,000.00
	P 4,752,034.80	38,492,781.30
Total Cash Provided by Operating Activities	P 496,861.53	4,336,054.54
Add: Cash & Cash Equivalents - Beginning	6,777,737.26	2,938,544.25
Cash & Cash Equivalents - Ending	P 7,274,598.79	7,274,598.79

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