

GUIMBA WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF AUGUST 2018

10601010 Land	4,238,380.26
Infrastructure Assets	81,359,469.72
10603110 Plant-Utility Plant Services	61,379,469.72
10603110-08 Reservoir and Tanks	5,671,922.17
10603111-08 Accumulated Depreciation - Reservoir and Tank	(2,814,706.52)
Net Value Reservoir and Tanks	2,857,215.65
10603110-09 Transmission and Distribution	102,729,141.53
Accumulated Depreciation - Transmission and Distribution	(24,968,382.89)
Current Assets	7,735,566.66
Cash and Cash Equivalent	7,735,566.66
Cash on Hand	623,899.99
10101010 Cash - Collecting Officers	603,899.99
Petty Cash	20,000.00
Cash in Bank-Local Currency	7,111,666.67
10102020 Cash in Bank-Local Currency, Current Account	3,804,541.89
10102030-01 Cash in Bank-Local Currency, Savings Account	2,709,275.04
10102030-02 Cash in Bank-Local Currency, Savings Account	597,849.74
Receivables	10,848,406.81
Loans and Receivable Accounts	8,760,525.99
10301010 Accounts Receivable	9,027,286.26
10301011 Allowance for Impairment-Accounts Receivable	(266,760.27)
Net Value-Accounts Receivable	8,760,525.99
Other Receivable	2,087,880.82
10305010 Receivables-Disallowances/Charges	447,783.94
10305020 Due From Officers and Employees	245,508.64
10305990 Other Receivable	286,979.82
10305990-01 Other Receivable- PSP	1,107,608.42
Inventories	5,315,548.95
10404190 Electrical Supplies Inventory	93,556.00
10404990 Other Supplies and Materials Inventory	5,063,094.95
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	42,840.00
-04 Tools	40,570.00
10406010 Semi-Expendable Furiniture, Fixtures	33,797.00
Accumulated Depreciation - Power Production Equipment	(7,775,599.42)
Other Current Assets	101,832.16
10305070 Guaranty Deposit	101,832.16
Accumulated Depreciation - Pumping Equipment	(18,538,001.88)
Total Current Assets	24,001,354.58
Water Treatment Equipment	158,670.00
Accumulated Value- Water Treatment Equipment	(16,640.40)
Net Value- Water Treatment Equipment	142,029.60
Property, Plant and Equipment	109,832,812.79
Land	4,238,380.26

10601010	Land	4,238,380.26
Infrastructure Assets		81,359,469.72
10603110	Plant-Utility Plant Services	81,359,469.72
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,864,706.52)
Net Value Reservoir and Tanks		2,807,215.65
10603110-09	Transmission and Distribution	102,729,141.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(24,669,392.89)
Net Value Transmission and Distribution		78,059,748.64
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
Net Value- Meters		-
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(299,255.05)
Net Value- Hydrants		435,113.18
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(12,650.00)
Net Value- Other Plants		57,392.25
Building and Other Structures		3,913,903.45
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(21,553.43)
Net Value-Building		265,825.57
10604070-02	Water Plant Structure and Improvement	5,269,154.58
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,621,076.70)
Net Value-Water Plant Structure and Improvement		3,648,077.88
Machinery and Equipment		627,820.64
10605020	Office Equipment	862,552.31
10605021	Accumulated Depreciation-Office Equipment	(531,321.23)
Net Value-Office Equipment		331,231.08
10605030	Information and Communication Technology Equipment	1,194,845.00
10605031	Accumulated Depreciation-Information and Commuation Technology Equipment	(898,255.44)
Net Value-Information and Communication Technology Equipment		296,589.56
Other Machinerries and Equipment		16,764,228.31
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(7,775,999.42)
Net Value- Power Production Equipment		4,245,864.19
10605990-20	Pumping Equipment	30,533,767.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(18,538,001.89)
Net Value- Pumping Equipment		11,995,765.23
10605990-03	Water Treatment Equipment	138,670.00
10605991-04	Accumulated Value- Water Treatment Equipment	(16,640.40)
Net Value- Water Treatment Equipment		122,029.60
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(17,162.71)

Net Value- Tools		400,569.29
Transportation Equipment		2,929,010.41
10606010	Motor Vehicles	4,632,962.37
10606011	Accumulated Depreciation-Motor Vehicle	(1,703,951.96)
Net Value-Motor Vehicle		2,929,010.41
Other Assets		404,789.37
19999990	Other Assets	404,789.37
Construction in Progress		1,216,151.00
10699020	Construction in Progress - Infrastructure Asset	1,177,530.00
10699030	Construction in Progress - Building and Other Structures	38,621.00
Total Non - Current Assets		111,453,753.16
Total Assets		135,455,107.74
LIABILITIES		
Current Liabilities		
Financial Liabilities		3,187,068.77
Payables		3,187,068.77
20101010	Accounts Payable	3,187,068.77
Inter-Agency Payables		1,328,631.40
20201010	Due to BIR	776,718.74
20201020	Due to GSIS	461,912.23
20201030	Due to Pag-IBIG	102,046.82
20201040	Due to Philhealth	41,743.26
20201060	Due to Government Corporation	(53,789.65)
Total Current Liabilities		4,515,700.17
Financial Liabilities		41,943,180.19
Bills/Bonds/Loans Payable		41,943,180.19
20102040-01	Loans Payable-Domestic	31,159,940.19
20102040-02	Loans Payable-Domestic	7,672,144.00
20102040-03	Loans Payable-Domestic	3,111,096.00
Trust Liabilities		700,780.13
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
Deferred Credits/Unearned Income		823,261.59

GENESA WATER DISTRICT

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF AUGUST 2018**

20501990	Other Deferred Credits	602,268.94
20502990	Unearned Income (WMMF)	220,992.65
Provisions		7,585,819.22
20601020	Leave Benefits Payable	7,585,819.22
Total Non-Current Liabilities		51,053,041.13
Total Liabilities		55,568,741.30
EQUITY		
3070001010	Retained Earnings	67,618,182.19
	Revenue /Income and Expense Summary	12,473,929.48
	Prior Years' Adjustments	(205,745.23)
Total Equity		79,886,366.44
Total Liabilities and Equity		135,455,107.74

Prepared By:

Mary Grace D. Batangan
Mary Grace D. Batangan
Division Manager C - Finance

Noted By:

Eng'r. Felixberto C. Legarda
General Manager C *[Signature]*

Other Compensation

50101010	Personal Economic Relief Allowance (PERA)	(125,000.00)	(1,000,000.00)
50102020	Representation Allowance (RA)	(28,500.00)	(728,000.00)
50103030	Transportation Allowance (TA)	(25,500.00)	(218,000.00)
50104040	Clothing/Uniform Allowance		(375,000.00)
50105100	Honoraria		
50106110	Hazard Pay	(31,000.00)	(215,500.00)
50107420	Longevity Pay		
50107100	Overtime and Night Pay	(305,744.00)	(1,130,252.00)
50107140	Year End Bonus		
50109170	Cash Gift		
50109300	Other Bonuses and Allowances		
12	Productivity Enhancement Incentive - Civilian		(5,411,952.00)
39	Mid Year Bonus		
Total Other Compensation		(126,756.00)	(4,950,710.00)

GUIMBA WATER DISTRICT

**DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF AUGUST 2018**

Income			
	Total Personnel Benefit Contribution	(203,184.50)	(1,829,871.71)
Business Income			
40202090	Waterworks System Fees		
-01	Metered Sales- General Customers	5,871,110.01	44,920,381.26
-02	Unmetered Sales to General Customers	-	16,772.60
-99	Other Water Works System Fess	-	1,548,120.00
40202160	Sales Revenue	164,288.70	1,751,759.50
40202210	Interest Income	-	2,987.45
40202230	Fines and Penalties-Business Income	302,337.92	2,537,804.00
Total Business Income		6,337,736.63	50,777,824.81
Total Service and Business Income		6,337,736.63	50,777,824.81
Total Income		6,337,736.63	50,777,824.81
Expenses			
Personal Services			
Salaries and Wages			
50101010	Salaries and Wages-Regular	(1,440,616.00)	(11,467,406.00)
50101020	Salaries and Wages-Casual/Contractual	(80,901.00)	(590,064.00)
Total Salaries and Wages		(1,521,517.00)	(12,057,470.00)
Other Compensation			
50102010	Personnel Economic Relief Allowance (PERA)	(126,000.00)	(1,005,000.00)
50102020	Representation Allowance (RA)	(28,500.00)	(228,000.00)
50102030	Transportation Allowance (TA)	(28,500.00)	(228,000.00)
50102040	Clothing/Uniform Allowance	-	(378,000.00)
50102100	Honoraria	-	-
50102110	Hazard Pay	(31,000.00)	(219,500.00)
50102120	Longevity Pay	-	-
50102130	Overtime and Night Pay	(106,746.00)	(1,130,256.03)
50102140	Year End Bonus	-	-
50102150	Cash Gift	-	-
50102990	Other Bonuses and Allowances	-	-
-12	Productivity Enhancement Incentive - Civilian	-	-
-39	Mid Year Bonus	-	(1,411,952.00)
Total Other Compensation		(320,746.00)	(4,600,708.03)

Personnel Benefit Contributions

50103010	Retirement and Life Insurance Premiums	(172,668.48)	(1,385,280.48)
50103020	Pag-IBIG Contributions	(6,300.00)	(52,700.00)
50103030	PhilHealth Contributions	(17,921.02)	(141,191.23)
50103040	Employee Compensation Insurance Premiums	(6,300.00)	(50,700.00)
	Provident/Welfare Fund Contribution	-	-
Total Personnel Benefit Contribution		(203,189.50)	(1,629,871.71)

Other Personnel Benefits

50104010	Pension Benefits	-	-
50104020	Retirement Gratuity	-	-
50104030	Terminal Leave Benefits	-	-
50104990	Other Personnel Benefits	-	-
Total Other Personnel Benefits		-	-

Total Personnel Services**(2,045,452.50) (18,288,049.74)****Maintenance and Other Operating Expenses****Traveling Expense**

50201010	Traveling Expenses-Local/Foreign	(8,047.00)	(109,076.00)
Total Traveling Expenses		(8,047.00)	(109,076.00)

Training and Scholarship Expenses

50202010	Training Expenses	-	(354,695.00)
	Scholarship Grants/ Expenses	-	-
Total Training and Scholarship Expenses		-	(354,695.00)

Supplies and Materials Expenses

50203010	Office Supplies Expenses	(1,263.00)	(110,388.86)
50203020	Accountable Forms Expenses	-	(100,000.00)
50203030	Non-Accountable Forms Expenses	-	(75,000.00)
50203090	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(135,056.39)	(599,959.69)
50203090	Fuel, Oil and Lubricants Expenses-Genset	(52,456.75)	(237,945.67)
50203130	Chemical and Filtering Supplies Expense	(110,000.00)	(628,200.00)
50203210	Semi-Expendable Machinery and Equipment Expense	(395,900.00)	(2,468,200.00)
Total Supplies and Materials Expenses		(694,676.14)	(4,219,694.22)

Utilities Expenses

50204020	Electricity Expenses - Office	(10,328.06)	(80,450.19)
50204020	Electricity Expenses - Pumping Stations	(743,102.87)	(6,056,482.96)
Total Utilities Expenses		(753,430.93)	(6,136,933.15)

Communication Expenses

	Postage and Courier Services	-	-
50205020-01	Telephone Expenses - Mobile	(20,522.28)	(180,904.55)
50205020-02	Telephone Expenses - Landline	(5,312.28)	(39,059.60)

50205030	Internet Subscription Expenses	(4,480.00)	(37,105.81)
50205040	Cable, Satellite, Telegraph and Radio Expenses	(280.00)	(2,240.00)
Total Communication Expenses		(30,594.56)	(259,309.96)
Awards/Rewards, Prizes and Indemnities			
50206030	Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities		-	-
Generation, Transmission and Distribution Expenses			
50209010	Generation, Transmission and Distribution Expenses	(13,000.00)	(148,590.00)
Confidential, Transmission and Distribution Expenses			
50210030	Extraordinary and Miscellaneous Expenses	(5,188.00)	(43,340.65)
-02	Miscellaneous Expenses	(5,188.00)	(43,340.65)
Professional Services			
50211010	Legal Services	-	-
50211020	Auditing Services	-	-
50211990	Other Professional Services	-	-
Total Professional Services		-	-
Repairs and Maintenance			
50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	(15,475.00)	(339,913.50)
-100	Meters	(58,961.97)	(578,786.28)
50213040	Repairs and Maintenance-Building and Other Structures		
-01	Buildings	(85.00)	(9,856.00)
-07	Water Plant, Structure and Improvements	(1,071.00)	(29,717.40)
50213050	Repairs and Maintenance-Machinery and Equipment		
-02	Office Equipment	-	(2,215.00)
-03	ICT Equipment	(1,585.00)	(6,576.00)
-07	Communication Equipment	-	-
-16	Power Production Equipment	(18,639.00)	(35,054.00)
-17	Pumping Equipment	-	(23,488.00)
-18	Water Treatment Equipment	-	(18,800.00)
-19	Tools, Shops and Garage	(28.00)	(3,410.00)
-20	Power Operated Equipment	-	-
-99	Other Machinery Equipment	-	-
50213060	Repairs and Maintenance-Transportation Equipment		
-1	Motor Vehicle	(32,011.56)	(196,236.34)
50213070	Repairs and Maintenance- Furniture and Fixtures	-	(60.00)
50213210	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	(635.00)
50213220	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	(50.00)
Total Repairs and Maintenance		(127,856.53)	(1,244,797.52)

Taxes, Insurance Premiums and Other Fees			
50215010	Taxes, Duties and Licenses		(27.60)
	Franchise Tax		(749,581.03)
50215030	Insurance Expenses	(10,943.02)	(32,631.76)
Taxes, Insurance Premiums and Other Fees		(10,943.02)	(782,240.39)
Other Maintenance and Operating Expenses			
50299010	Advertising, Promotional and Marketing Expenses		
50299030	Representation Expenses	(5,633.00)	(66,989.77)
50299060	Membership Dues and Contribution to Organizations	-	(60,487.29)
50299120	Directors and Committee Member's Fee	(30,870.00)	(269,010.00)
50299990	Other Maintenance and Operating Expenses	(15,227.00)	(99,665.00)
Total Other Maintenance and Operating Expenses		(51,730.00)	(496,152.06)
Total Maintenance and Other Operating Expenses		(1,695,466.18)	(13,794,828.95)
Financial Expenses			
Financial Expenses			
50301020	Interest Expenses	(268,121.00)	(2,220,899.00)
50301040	Bank Charges	-	-
Total Financial Expenses		(268,121.00)	(2,220,899.00)
Non-Cash Expenses			
Depreciation			
50501030	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(256,822.86)	(2,045,422.06)
	Reservoir and Tank	(14,179.81)	(113,438.46)
	Other Plants	(525.32)	(4,202.54)
	Hydrants	(1,835.92)	(14,687.36)
	Water Meter	-	-
50501040	Depreciation-Building and Other Structures		
	Building	(1,077.68)	(8,621.38)
	Water Plant, Structure and Improvement	(13,434.34)	(98,963.36)
50501050	Depreciation- Machinery and Equipment		
	Office Equipment	(5,802.00)	(46,416.01)
	ICT Equipment	(7,771.81)	(61,379.52)
	Tools	(3,132.99)	(16,166.75)
	Power Production Equipment	(126,544.60)	(240,167.99)
	Pumping Equipment	(158,870.16)	(1,119,355.97)
	Water Treatment Equipment	(2,080.05)	(16,640.40)
50501060	Depreciation- Transportation Equipment	(26,831.98)	(214,655.84)
50501070	Depreciation- Furniture, Fixtures and Books		
Total Depreciation		(618,909.52)	(4,000,117.64)
Impairment Loss			
50503020	Impairment Loss-Accounts Receivable	-	-

CARMELA WATER DISTRICT
DETAILED STATEMENT OF COMPARATIVE INCOME
FOR THE MONTH OF AUGUST 2020

Total Non-Cash Expenses	(618,909.52)	(4,000,117.64)
Total Expenses	(4,627,949.20)	(38,303,895.33)
Profit/(Loss) Before Tax	1,709,787.43	12,473,929.48
Income Tax Expense/ (Benefit)	-	-
Profit/(Loss) After Tax	1,709,787.43	12,473,929.48

Prepared By:

Mary Grace D. Batangan
Division Manager C - Finance

Noted By:

Eng'r. Felixberto C. Legarda
General Manager C

Collection of Water Bill	15,000.00	15,000.00
Collection of Fines and Penalties	6,261,498.57	72,347,928.03
Collection of Other Water Works System Fees	1,443,522.77	5,321,540.39
Collection of Other Residences	4,154,719.13	9,397,928.49
Collection of CDA Disallowances and Other	40,901.00	773,670.39
Receivables	198,746.00	1,621,776.00
Peter Cash Fund	503,491.40	6,391,921.92
Supplies and Other Materials	300,000.00	265,000.00
Salaries and Wages- Regular	15,000.00	1,978,565.64
Salaries and Wages- Contractual	15,000.00	17,700.00
Other Compensation	1,078,211.71	3,867,544.42
Payments to National Government Agencies	51,481.23	33,702,520.35
Advances	1,161,605.77	3,765,188.90
Accounts Payable	158,735.38	15,765,321.23
Other Disallowances	700,911.00	5,907,448.00
Payment of Other Operating Expenses	700,911.00	5,907,448.00
Total Cash Outflows	7,731,506.06	7,735,566.06
NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES	1,161,605.77	3,765,188.90
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Outflows		
Acquisition of Property Plant and Equipment	158,735.38	5,765,188.90
Total Cash Outflows	158,735.38	5,765,188.90
NET CASH USED IN INVESTING ACTIVITIES	(158,735.38)	(5,765,188.90)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Domestic Loan	700,911.00	5,907,448.00
Total Cash Outflows	700,911.00	5,907,448.00
NET CASH USED IN FINANCING ACTIVITIES	(700,911.00)	(5,907,448.00)
NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES	252,959.39	2,137,419.76
CASH AND CASH EQUIVALENTS- BEGINNING	7,448,126.66	5,438,146.97
CASH AND CASH EQUIVALENTS- ENDING	7,701,086.05	7,575,566.73

Prepared By:

Mary Grace D. Batangan
Division Manager C - Finance

Noted By:

Eng'r. Felixberto C. Legarda
General Manager C

GUIMBA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF AUGUST 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Collection of Water Bill	5,421,183.30	46,385,541.90
Collection of Fines and Penalties	302,337.92	2,537,804.01
Collection of Receivables	10,000.00	57,628.00
Collection of Other Water Works System Fees	220,992.65	3,519,290.17
Collection of Other Revenues	291,984.70	308,757.30
Collection of COA Disallowances and Other Receivables	-	19,687.67
Petty Cash Fund	15,000.00	15,000.00

Total Cash Inflows

6,261,498.57 52,843,709.05

Cash Outflows

Purchase of Supplies and Other Materials	1,843,522.77	8,321,530.35
Salaries and Wages- Regular	1,153,719.13	9,397,888.49
Salaries and Wages- Contractual	80,901.00	723,600.29
Other Compensation	194,746.00	3,621,729.00
Remittance to National Government Agencies	563,491.99	6,391,921.92
Grant of Cash Advance	200,000.00	285,000.00
Payment of Accounts Payable	-	1,615,605.63
Other Disbursement	15,000.00	17,700.00
Payment of Other Operating Expense	1,058,431.41	8,887,544.42

Total Cash Outflows

5,109,812.30 39,262,520.10

NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES

1,151,686.27 13,581,188.95

CASH FLOWS FROM INVESTING ACTIVITIES

ACTIVITIES

Cash Outflows

Acquisition of Property Plant and Equipment	158,725.19	5,769,308.66
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Total Cash Outflows

158,725.19 5,769,308.66

NET CASH USED IN INVESTING ACTIVITIES

ACTIVITIES

(158,725.19) (5,766,321.21)

CASH FLOWS FROM FINANCING ACTIVITIES

Cash Outflows

Payment of Domestic Loan	700,931.00	5,607,448.00
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Total Cash Outflows

700,931.00 5,607,448.00

NET CASH USED IN FINANCING ACTIVITIES

ACTIVITIES

(700,931.00) (5,607,448.00)

NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES

292,030.08 2,207,419.74

CASH AND CASH EQUIVALENTS- BEGINNING

7,443,536.58 5,528,146.92

CASH AND CASH EQUIVALENTS- ENDING

7,735,566.66 7,735,566.66

Prepared By:

Mary Grace D. Batangan
Division Manager C- Finance

Noted By:

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