

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

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Collection of Water Bill	5,528,889.15	12,310,634.74
Collection of Fines and Penalties	262,636.65	608,458.70
Collection of Receivables	-	-
Collection of Other Water Works System Fees	271,671.70	668,306.70
Collection of Other Revenues	220,160.00	495,856.15
Collection of COA Disallowances and Other Receivables	-	-
Bid Documents	5,000.00	5,000.00
Return of Cash Advance	46,375.00	46,375.00
Total Cash Inflows	6,334,732.50	14,134,631.29

Cash Outflows

Purchase of Supplies and Other Materials	44,175.00	2,035,795.76
Salaries and Wages- Regular	1,386,847.12	2,531,327.93
Salaries and Wages- Contractual	100,456.00	152,721.00
Other Compensation	88,000.00	335,173.00
Remittance to National Government Agencies	995,293.84	2,100,940.65
Grant of Cash Advance	50,000.00	50,000.00
Payment of Accounts Payable	-	100,329.92
Other Disbursement	-	-
Payment of Other Operating Expense	1,056,649.96	2,278,228.03
Total Cash Outflows	3,721,421.92	9,584,516.29

**NET CASH PROVIDED BY/ (USED IN) OPERATING
ACTIVITIES**

2,613,310.58 4,550,115.00

**CASH FLOWS FROM INVESTING ACTIVITIES
ACTIVITIES**

Receipt of Interest Earned	-	-
Total Cash Inflows	-	-
Cash Outflows		
Acquisition of Property Plant and Equipment	1,659,741.98	2,001,456.98
Total Cash Outflows	1,659,741.98	2,001,456.98

**NET CASH USED IN INVESTING
ACTIVITIES**

(1,659,741.98) (2,001,456.98)

CASH FLOWS FROM FINANCING ACTIVITIES

Cash Outflows

Payment of Domestic Loan	735,640.00	1,471,319.00
Total Cash Outflows	735,640.00	1,471,319.00

**NET CASH USED IN FINANCING
ACTIVITIES**

(735,640.00) (1,471,319.00)

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

217,928.60 1,077,339.02


CASH AND CASH EQUIVALENTS- BEGINNING

12,061,179.12 11,201,768.70

CASH AND CASH EQUIVALENTS- ENDING

12,279,107.72 12,279,107.72

Prepared By:


Mary Grace D. Bagan
Division Manager C- Finance

Noted By:


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

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

ASSETS

Current Assets

Cash and Cash Equivalent

12,061,179.12

Cash on Hand	279,418.83
10101010 Cash - Collecting Officers	259,418.83
Petty Cash	20,000.00
Cash in Bank-Local Currency	11,781,760.29
10102020 Cash in Bank-Local Currency, Current Account	7,661,870.30
10102030-01 Cash in Bank-Local Currency, Joint Savings Account	2,764,333.21
10102030-02 Cash in Bank-Local Currency, Savings Account	1,355,556.78

Receivables

10,660,072.57

Loans and Receivable Accounts	8,827,700.39
10301010 Accounts Receivable	9,135,478.70
10301011 Allowance for Impairment-Accounts Receivable	(307,778.31)
Net Value-Accounts Receivable	8,827,700.39

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

5,559,123.77

10404190 Electrical Supplies Inventory	-
10404990 Other Supplies and Materials Inventory	5,387,445.77
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

28,382,207.62

Non-Current Assets

Property, Plant and Equipment

110,267,489.24

Land	4,269,505.26
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10601010	Land	4,269,505.26
Infrastructure Assets		82,597,454.58
10603110	Plant-Utility Plant Services	82,597,454.58
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,935,605.54)
Net Value Reservoir and Tanks		2,736,316.63
10603110-09	Transmission and Distribution	105,361,394.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(25,980,955.82)
Net Value Transmission and Distribution		79,380,438.71
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
Net Value- Meters		-
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(308,434.66)
Net Value- Hydrants		425,933.57
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(15,276.58)
Net Value- Other Plants		54,765.67
Building and Other Structures		3,881,175.42
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(26,941.78)
Net Value-Building		260,437.22
10604070-02	Water Plant Structure and Improvement	5,307,775.88
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,687,037.68)
Net Value-Water Plant Structure and Improvement		3,620,738.20
Machinery and Equipment		585,829.29
10605020	Office Equipment	862,552.31
10605021	Accumulated Depreciation-Office Equipment	(560,331.23)
Net Value-Office Equipment		302,221.08
10605030	Information and Communication Technology Equipment	1,214,454.00
10605031	Accumulated Depreciation-Information and Commuation Technology Equipment	(930,845.79)
Net Value-Information and Communication Technology Equipment		283,608.21
Other Machineries and Equipment		16,045,480.18
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(7,915,849.43)
Net Value- Power Production Equipment		4,106,014.18
10605990-20	Pumping Equipment	30,631,995.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(19,334,562.81)
Net Value- Pumping Equipment		11,297,432.31
10605990-03	Water Treatment Equipment	284,170.00
10605991-04	Accumulated Value- Water Treatment Equipment	(27,040.65)
Net Value- Water Treatment Equipment		257,129.35
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(32,827.66)

Net Value- Tools	384,904.34
Transportation Equipment	2,888,044.51
10606010 Motor Vehicles	4,732,162.37
10606011 Accumulated Depreciation-Motor Vehicle	(1,844,117.86)
Net Value-Motor Vehicle	2,888,044.51
Other Assets	450,298.01
19999990 Other Assets	45,508.64
19999990 Other Assets	404,789.37
Construction in Progress	979,817.00
10699020 Construction in Progress - Infrastructure Asset	979,817.00
10699030 Construction in Progress - Building and Other Structures	-
Total Non - Current Assets	111,697,604.25
Total Assets	140,079,811.87

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	1,502,899.50
20201010 Due to BIR	849,656.99
20201020 Due to GSIS	562,958.35
20201030 Due to Pag-IBIG	112,648.94
20201040 Due to Philhealth	42,972.42
20201060 Due to Government Corporation	(65,337.20)
Bills/Bonds/Loans Payable	5,363,422.00
20102040-01 Loans Payable-Domestic	3,827,345.00
20102040-02 Loans Payable-Domestic	975,704.00
20102040-03 Loans Payable-Domestic	305,558.00
20102040-04 Loans Payable-Domestic	254,815.00
Total Current Liabilities	9,250,885.35
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		<hr/> 700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13

Deferred Credits/Unearned Income	1,863,848.94
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20501990	Other Deferred Credits	447,788.94
20502990	Unearned Income (WMMF)	1,416,060.00

Provisions		9,969,176.49
20601020	Leave Benefits Payable	<hr/> 9,969,176.49
29999990	Other Payable - COA Region III	<hr/> 800,000.00

Total Non-Current Liabilities	54,633,948.75
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Total Liabilities	63,884,834.10
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EQUITY

3070001010	Retained Earnings	73,887,822.92
	Revenue /Income and Expense Summary	2,307,154.85
	Prior Years' Adjustments	
	Converted Loan LWUA	


Total Equity	76,194,977.77
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Total Liabilities and Equity	140,079,811.87
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General Manager C