



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET

as of JANUARY 2015

ASSETS AND OTHER DEBITS

Current Assets

Cash on Hand

102	Cash-Collecting Officers	729,733.86
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	1,132,419.49
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	351,769.47

Receivables Accounts

111	Account Receivables	5,250,792.80
301	Allowance for Doubtful Accounts	(616,454.94)

Other Receivables

134	Advances to Officers & Employees	55,508.64
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	1,753,637.59
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Prepayments, Deposits & Deferred Charges

186	Guaranty Deposit	101,832.16
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Total Current Assets

P 10,664,849.72

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	(2,254,974.88)
-09	Transmission & Distribution Mains	77,886,935.53
303-09	Accumulated Depreciation	(14,924,274.61)
203-12	Meters	6,788,405.00
303-12	Accumulated Depreciation	(2,857,416.00)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(220,310.47)
-16	Other Plants	474,021.00
303-16	Accumulated Depreciation	(321,322.56)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,130,153.49)
-05	Administrative Structures & Improvements	30,761.57
305-05	Accumulated Depreciation	(23,417.25)
Equipment and Machinery		
207	Office Equipment	623,152.60
307	Accumulated Depreciation	(487,480.22)
	IT Equipment & Softwares	1,305,538.78
	Accumulated Depreciation	(788,358.42)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,197,829.61
325-01	Accumulated Depreciation	(7,086,854.80)
-02	Pumping Equipment	22,571,278.12
325-02	Accumulated Depreciation	(13,490,980.00)
-03	Water Treatment Equipment	632,528.71
325-03	Accumulated Depreciation	(569,275.84)



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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	1,581,562.37	
	Accumulated Depreciation	(1,045,838.31)	535,724.06
	Total Property, Plant & Equipment		P 88,093,025.18
	Total Non-Current Assets		P 88,093,025.18
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 98,967,491.10

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401	Accounts Payable	6,661,507.57
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Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	216,340.96
-02	Pag-Ibig Fund	58,385.13
-03	Philhealth	21,825.00
-04	BIR	630,502.10
-05	LBP (employees loans)	218.66

Total Current Liabilities	P 7,588,779.42
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426	Guaranty Deposits Payable	700,780.13
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Non-Current Liabilities

Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 43,298,713.19
	Loans Payable - (4-2629)	10,753,842.00
	Loans Payable - (9-0069)	4,305,550.00

Deferred Credits

459	Other Deferred Credits	P 447,783.94
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EQUITY

481	Retained Earnings	P 30,744,596.55
		1,127,445.87

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	P 98,967,491.10
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Prepared by:

MARY GRACE R. DELA CRUZ
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



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DETAILED STATEMENT OF INCOME AND EXPENSES for the month of JANUARY 2015

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 3,670,485.89	3,670,485.89
612	Interest Income		
618	Other Business and Service Income		
-01	Misc. Service Revenues	184,127.86	184,127.86
-04	Other Water Revenues		
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	295,169.20	295,169.20
659	Other Income (WMMF)	143,040.00	143,040.00
GROSS PROFIT FROM SALES		P 4,292,822.95	P 4,292,822.95

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	709,211.00	709,211.00
706	Salaries & Wages - Others	78,299.18	78,299.18
707	Personal Economic Relief Allowance (PERA)	76,000.00	76,000.00
710	Representation Allowance	8,500.00	8,500.00
711	Transportation Allowance	8,500.00	8,500.00
712	Clothing / Uniform Allowance	190,000.00	190,000.00
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	88,905.32	88,905.32
722	PAG-IBIG Contributions	3,800.00	3,800.00
723	Philhealth Contributions	8,262.50	8,262.50
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	41,468.50	41,468.50
-02	Hazard Pay		
Total Personal Services		P 1,212,946.50	1,212,946.50

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	24,966.00	24,966.00
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	24,476.40	24,476.40
-02	Generator Sets	11,700.00	11,700.00
765	Other Supplies Expenses		
-01	Accountable Forms		

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	11,730.00	11,730.00
767	Training and Scholarship Expenses	49,022.00	49,022.00
01	Gender and Development Expense		



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Utility Expenses

769	Electricity Expenses		
-01	Office	13,529.54	13,529.54
-02	Pumping Stations	491,640.90	491,640.90

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	8,834.58	8,834.58
774	Telephone Expenses - Mobile	20,197.28	20,197.28
776	Cable, Satellite, Telegraph & Radio Expense		

Printing and Advertising Expenses

778	Advertising, Promotional and Marketing Expenses		
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Taxes, Duties and Premiums

779	Taxes, Duties and Licenses	500.00	500.00
781	Insurance Premiums		

Representation Expenses

782	Representation Expense	14,976.06	14,976.06
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Awards, Prizes and Other Claims

785	Indemnities and Other Claims		
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Generation & Distribution Expenses

792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	6,000.00	6,000.00
09-	Chemicals, Filtering and Lab. Supplies	120,300.00	120,300.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations	14,096.00	14,096.00
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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	11,375.00	11,375.00
-12	Maintenance of Meters	68,087.01	68,087.01
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Im	13,490.00	13,490.00
-05	Maint. of Gen. Admin. Structures & Impro	572.00	572.00
807	Repairs & Maintenance - Office Equipments		
814	Repairs & Maintenance - Land Transport Equipment	1,685.00	1,685.00
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		
-02	Pumping Equipment		
-03	Water Treatment Equipment		
-05	Communication Equipment		
-06	Power Operated Equipment		
-07	Tools, Shop & Garage Equipment		
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		



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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	23,772.25	23,772.25
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Total Maintenance & Other Operating Expenses

P 930,950.02 930,950.02

Financial Expenses

975	Interest Expense	591,682.00	591,682.00
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Total Financial Expenses

P 591,682.00 591,682.00

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P 2,735,578.52 2,735,578.52

Doubtful Accounts, Depreciation, Amortization & Depletion

901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	9,999.00	9,999.00
	Pumping Equipment	97,900.49	97,900.49
	Transmission & Distribution Mains	188,643.23	188,643.23
	Reservoir & Tanks	14,179.80	14,179.80
	Hydrants	1,835.92	1,835.92
	Meters	87,059.25	87,059.25
904	Depreciation - Buildings & Other Structures	115.35	115.35
	Pumping Stations	11,090.61	11,090.61
907	Depreciation - Office Equipment	1,741.13	1,741.13
	Communication Equipments		
	Medical, Dental & Laboratory Equipment		
914	Depreciation - Land Transport Equipment	4,552.48	4,552.48
925	Depreciation - Other Machinery Equipment	1,193.35	1,193.35
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	11,487.95	11,487.95

TOTAL DEPRECIATION

429,798.56 429,798.56

NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P 1,127,445.87 1,127,445.87

NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P 1,557,244.43 1,557,244.43

Prepared by:

Noted by:

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MARY GRACE R. DELA CRUZ
Sr. Corporate Accountant

Eng'r. Felixberto C. Legarda
ENG'R. FELIXBERTO C. LEGARDA
General Manager



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DETAILED CASHFLOW STATEMENT

for the month of January 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales	4,412,819.07	4,412,819.07
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Interest Income

Other Business and Service Income

Misc. Service Revenues	372,190.90	372,190.90
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Other Water Revenues

Other Income - Refunds

Due from Officers & Employees	50,000.00	50,000.00
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Advances to Officers & Employees	3,478.00	3,478.00
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Total Cash Inflows from Operating Activities

P	4,838,487.97	4,838,487.97
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Cash Outflows

Purchase of Supplies & Other Materials	P	225,502.00	225,502.00
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Salaries & Wages

Regulars	420,357.00	420,357.00
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Contractuals (daily basis)	78,299.18	78,299.18
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Payment of Operating Expenses

Cash Advances	59,200.00	59,200.00
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Other Personal Services	231,468.50	231,468.50
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Maintenance and Operating Expenses	777,514.38	777,514.38
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Remittances to National Government Agencies	590,167.22	590,167.22
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Loans Payable-Domestic / Interest Expense	850,725.00	850,725.00
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Acquisition / Purchase of P.P.E.

U.P.I.S.	460,167.00	460,167.00
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C.W.I.P.

Account's Payables (Others)	787,028.00	787,028.00
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Refunds

Total Cash Outflows

P	4,480,428.28	4,480,428.28
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Total Cash Provided by Operating Activities

P	358,059.69	358,059.69
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Add: Cash & Cash Equivalents - Beginning

1,860,863.12	1,860,863.12
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Cash & Cash Equivalents - Ending

P	2,218,922.81	2,218,922.81
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