



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-11

DETAILED BALANCE SHEET

as of JANUARY 2016

ASSETS AND OTHER DEBITS

214	Current Assets		
	Cash on Hand		
102	Cash-Collecting Officers		171,639.40
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		3,698,575.33
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		353,228.05
	Receivables Accounts		
111	Account Receivables		6,640,441.07
301	Allowance for Doubtful Accounts		(616,454.94)
	Other Receivables		
134	Advances to Officers & Employees		91,508.64
135	Due from Officers & Employees		1,136,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		271,500.00
	Inventories		
169	Other Inventories		3,546,298.83
	Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit		101,832.16
	Total Current Assets	P	15,847,679.19
	Non Current Assets		
	Property, Plant & Equipment		
201	Land		1,438,420.00
	Plant, Building & Structures		
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,425,132.55)	3,246,789.62
-09	Transmission & Distribution Mains	83,457,805.53	
303-09	Accumulated Depreciation	(17,310,780.45)	66,147,025.08
203-12	Meters	8,453,705.00	
303-12	Accumulated Depreciation	(3,988,077.75)	4,465,627.25
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(242,341.52)	492,026.71
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(338,846.37)	202,066.63
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,263,240.78)	3,173,001.96
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(24,801.52)	293,339.05
	Equipment and Machinery		
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(499,643.72)	123,508.88
	IT Equipment & Softwares	1,348,216.78	
	Accumulatec	(916,860.13)	431,356.65
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,227,182.70)	1,970,646.91
-02	Pumping Equipment	24,263,105.12	
325-02	Accumulated Depreciation	(14,762,387.13)	9,500,717.99
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87



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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	2,934,562.37	
	Accumulated Depreciation	(1,126,973.07)	1,807,589.30
	Total Property, Plant & Equipment		P 93,372,084.50
	Total Non-Current Assets		P 93,372,084.50
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 109,429,379.89

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:			
Payable Accounts			
401	Accounts Payable		3,397,068.77
Inter-Agency Payables			
412	Due to National Government Agencies		
-01	GSIS		276,554.53
-02	Pag-Ibig Fund		81,868.26
-03	Philhealth		24,975.00
-04	BIR		774,483.78
-05	LBP (employees loans)		7,129.60
	Total Current Liabilities	P	4,562,079.94
426	Guaranty Deposits Payable		700,780.13
Non-Current Liabilities			
Loans / Lease Payable			
433	Loans Payable - Domestic (4-1951)	P	40,210,465.19
	Loans Payable - (4-2629)		9,979,393.00
	Loans Payable - (9-0069)		3,972,214.00
Deferred Credits			
459	Other Deferred Credits	P	447,783.94
EQUITY			
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			1,650,069.51

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 109,429,379.89

Prepared by:

MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



GUIMBA WATER DISTRICT
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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of JANUARY 2016

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,221,356.35	4,221,356.35
612	Interest Income		
618	Other Business and Service Income		
-01	Misc. Service Revenues	187,166.13	187,166.13
-04	Other Water Revenues	300.00	300.00
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	347,456.32	347,456.32
659	Other Income (VMMF)	161,520.00	161,520.00
GROSS PROFIT FROM SALES		P 4,917,798.80	P 4,917,798.80

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulares	844,091.10	844,091.10
706	Salaries & Wages - Others	69,096.00	69,096.00
707	Personal Economic Relief Allowance (PERA)	91,500.00	91,500.00
710	Representation Allowance	8,500.00	8,500.00
711	Transportation Allowance	8,500.00	8,500.00
712	Clothing / Uniform Allowance	230,000.00	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	104,853.36	104,853.36
722	PAG-IBIG Contributions	4,500.00	4,500.00
723	Philhealth Contributions	9,837.50	9,837.50
725	Provident Fund Contributions		
Other Personnel Benefits			
731	Pension Benefits - Regular		
734	Retirement Benefits - Regular		
737	Vacation & Sick Leave Benefits	5,745.63	5,745.63
749	Other Personnel Benefits		
-01	Overtime and Holiday Pay		
-02	Hazard Pay		
Total Personal Services		P 1,376,623.59	1,376,623.59

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	14,665.00	14,665.00
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	19,230.99	19,230.99
-02	Generator Sets		
765	Other Supplies Expenses		
-01	Accountable Forms		

HONORARIA

Travel and Educational Expenses

766	Travel Expenses	9,005.00	9,005.00
767	Training and Scholarship Expenses		
01	Gender and Development Expense		



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Utility Expenses			
769	Electricity Expenses		
-01	Office	12,235.07	12,235.07
-02	Pumping Stations	449,468.74	449,468.74
Communication Expenses			
772	Postage and Deliveries		
773	Telephone Expenses - Landline		
774	Telephone Expenses - Mobile		
776	Cable, Satellite, Telegraph & Radio Expense	(9,517.92)	(9,517.92)
Printing and Advertising Expenses			
778	Advertising, Promotional and Marketing Expenses		
Taxes, Duties and Premiums			
779	Taxes, Duties and Licenses	6,800.00	6,800.00
781	Insurance Premiums	1,588.04	1,588.04
		4,980.87	4,980.87
Representation Expenses			
782	Representation Expense	13,041.00	13,041.00
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	9,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	196,000.00	196,000.00
Membership Dues and Contribution Expenses			
796	Membership Dues and Contributions to Organizations	15,932.00	15,932.00
Repairs and Maintenance			
802	Repairs and Maintenance - Land Improvements		
803	Repairs and Maintenance - PLANT (UPIS)		
-04	Maintenance of Wells		
-08	Maintenance of Reservoirs & Tanks	29,097.00	29,097.00
-09	Maint. of Transmission & Dist. Mains		
-12	Maintenance of Meters	96,813.14	96,813.14
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Impi	1,560.00	1,560.00
-05	Maint. of Gen. Admin. Structures & Improv.	111,099.00	111,099.00
807	Repairs & Maintenance - Office Equipments		
814	Repairs & Maintenance - Land Transportation Equipmen	3,379.06	3,379.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		
-02	Pumping Equipment		
-03	Water Treatment Equipment	510.00	510.00
-05	Communication Equipment	1,625.00	1,625.00
-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	67,718.00	67,718.00
Total Maintenance & Other Operating Expenses		P 1,054,229.99	1,054,229.99
Financial Expenses			
975	Interest Expense	345,205.00	345,205.00
Total Financial Expenses		P 345,205.00	345,205.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 2,776,058.58	2,776,058.58
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	11,693.99
	Pumping Equipment	112,552.32	112,552.32
	Transmission & Distribution Mains	208,644.51	208,644.51
	Reservoir & Tanks	14,179.81	14,179.81
	Hydrants	1,835.92	1,835.92
	Meters	103,902.75	103,902.75
904	Depreciation - Buildings & Other Structures	115.35	115.35
	Pumping Stations	11,090.61	11,090.61
907	Depreciation - Office Equipment	1,013.63	1,013.63
	Communication Equipments		
	Medical, Dental & Laboratory Equipment		
914	Depreciation - Land Transport Equipment	14,699.98	14,699.98
925	Depreciation - Other Machinery Equipment	1,695.04	1,695.04
926	Depreciation - Furniture & Fixtures		
927	Depreciation - IT Equipment	10,246.80	10,246.80
TOTAL DEPRECIATION		491,670.71	491,670.71
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 1,650,069.51	1,650,069.51
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 2,141,740.22	2,141,740.22

Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
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Noted by:

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



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DETAILED CASHFLOW STATEMENT

for the month of JANUARY 2016

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales

5,204,200.31

5,204,200.31

Interest Income

Other Business and Service Income

Misc. Service Revenues

376,325.00

376,325.00

Other Water Revenues

300.00

300.00

Other Income - Refunds

Due from Officers & Employees

5,000.00

5,000.00

Advances to Officers & Employees

2,268.00

2,268.00

Other Receivable

Total Cash Inflows from Operating Activities

P 5,588,093.31

5,588,093.31

Cash Outflows

Purchase of Supplies & Other Materials

P

Salaries & Wages

Regulars

481,324.68

481,324.68

Contractuals (daily basis)

69,096.00

69,096.00

Payment of Operating Expenses

Cash Advances

54,000.00

54,000.00

Other Personal Services

320,050.00

320,050.00

Maintenance and Operating Expenses

1,148,107.77

1,148,107.77

Remittances to National Government Agencies

256,380.24

256,380.24

Loans Payable-Domestic / Interest Expense

700,931.00

700,931.00

Acquisition / Purchase of P.P.E.

U.P.I.S.

29,400.00

29,400.00

C.W.I.P.

Account's Payables (Others)

1,238,905.09

1,238,905.09

Refunds

Total Cash Outflows

P 4,298,194.78

4,298,194.78

Total Cash Provided by Operating Activities

P 1,289,898.53

1,289,898.53

Add: Cash & Cash Equivalents - Beginning

2,938,544.25

2,938,544.25

Cash & Cash Equivalents - Ending

P 4,228,442.78

4,228,442.78

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General Manager