



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

-05	Communications Equipment	167,156.00	
325-05	Accumulated Depreciation	(150,440.40)	16,715.60
	Transport Equipment		
214	Land Transport Equipment	1,719,562.37	
	Accumulated Depreciation	(1,075,223.19)	644,339.18
	Total Property, Plant & Equipment		P 90,013,400.98
	Total Non-Current Assets		P 90,013,400.98
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 103,793,299.34

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401	Accounts Payable	4,554,126.57
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Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	220,886.91
-02	Pag-Ibig Fund	69,497.68
-03	Philhealth	22,100.00
-04	BIR	706,322.66
-05	LBP (employees loans)	9,211.20
	Total Current Liabilities	P 5,582,145.02

426	Guaranty Deposits Payable	700,780.13
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Non-Current Liabilities

Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 41,752,067.19
	Loans Payable - (4-2629)	10,372,393.00
	Loans Payable - (9-0069)	4,138,882.00

Deferred Credits

459	Other Deferred Credits	P 447,783.94
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EQUITY

481	Retained Earnings	P 30,744,596.55
		10,054,651.51

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P 103,793,299.34
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Prepared by:

MARY GRACE D. BATANGAN
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 JULY 2015

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,204,358.48	27,890,594.19
612	Interest Income	-	1,052.12
618	Other Business and Service Income		-
-01	Misc. Service Revenues	139,291.00	1,076,581.22
-04	Other Water Revenues	-	10,000.00
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	307,893.47	1,996,539.91
659	Other Income (WMMF)	155,140.00	1,040,140.00
GROSS PROFIT FROM SALES		P 4,806,682.95	P 32,014,907.44

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulares	720,551.00	4,968,048.00
706	Salaries & Wages - Others	177,094.09	1,025,140.40
707	Personal Economic Relief Allowance (PERA)	76,000.00	530,500.00
710	Representation Allowance	8,500.00	59,500.00
711	Transportation Allowance	8,500.00	59,500.00
712	Clothing / Uniform Allowance		190,000.00
713	Honoraria		
714	Year-End Bonus		441,515.00
719	Other Bonuses and Allowances		
-01	Productivity Incentive Bonus		
-02	Rice Allowance		
-03	Medical / Dental Allowance		
-04	Financial Assistance		
-05	Productivity Bonus		
-06	Others	11,181.00	709,211.00
721	Life and Retirement Insurance Contributions	90,266.12	621,733.48
722	PAG-IBIG Contributions	3,800.00	26,600.00
723	Philhealth Contributions	8,400.00	57,975.00
725	Provident Fund Contributions		
Other Personnel Benefits			
731	Pension Benefits - Regular		
734	Retirement Benefits - Regular		
737	Vacation & Sick Leave Benefits		
749	Other Personnel Benefits		
-01	Overtime and Holiday Pay	47,450.00	387,226.50
-02	Hazard Pay		
Total Personal Services		P 1,151,742.21	9,076,949.38

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	22,506.00	222,071.00
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	63,475.69	328,480.63
-02	Generator Sets	73,935.00	219,527.00
765	Other Supplies Expenses		
-01	Accountable Forms	-	90,000.00
HONORARIA		38,220.00	229,320.00



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Utility Expenses

769	Electricity Expenses		
-01	Office	15,790.61	110,192.42
-02	Pumping Stations	550,803.42	3,550,103.15

Communication Expenses

772	Postage and Deliveries		
773	Telephone Expenses - Landline	9,211.50	62,478.87
774	Telephone Expenses - Mobile	21,114.55	163,607.39
776	Cable, Satellite, Telegraph & Radio Expense	280.00	1,680.00

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
781	Insurance Premiums	19,293.40	27,556.38

Representation Expenses

782	Representation Expense	9,248.75	100,139.81
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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	42,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	125,680.00	832,120.00

Membership Dues and Contribution Expenses

796	Membership Dues and Contributions to Organizations		24,644.00
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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	705.00	46,283.00
-12	Maintenance of Meters	80,016.55	474,840.15
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint. of Pumping Plant Structures & Impi	61,835.00	110,170.20
-05	Maint. of Gen. Admin. Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments	-	1,255.00
814	Repairs & Maintenance - Land Transport Equipment	9,210.00	50,424.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	4,450.00	7,910.00
-02	Pumping Equipment		
-03	Water Treatment Equipment	100.00	265.00
-05	Communication Equipment		
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	2,550.00	6,952.00
-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	10,439.00	124,150.75
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Total Maintenance & Other Operating Expenses

P	<u>1,134,998.47</u>	<u>7,233,424.05</u>
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Financial Expenses

975	Interest Expense	358,335.00	2,552,711.00
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Total Financial Expenses

P	<u>358,335.00</u>	<u>2,552,711.00</u>
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TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P	<u>2,645,075.68</u>	<u>18,863,084.43</u>
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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	80,162.94
	Pumping Equipment	103,835.86	705,327.93
	Transmission & Distribution Mains	201,456.71	1,363,649.14
	Reservoir & Tanks	14,179.81	99,258.62
	Hydrants	1,835.92	12,851.44
	Meters	92,303.25	627,694.50
904	Depreciation - Buildings & Other Structures	115.35	807.45
	Pumping Stations	11,090.61	77,634.27
907	Depreciation - Office Equipment	1,013.62	7,822.85
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	5,587.48	33,937.36
925	Depreciation - Other Machinery Equipment	1,386.85	8,546.95
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,941.33	79,478.05

TOTAL DEPRECIATION

455,440.78	3,097,171.50
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NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P	<u>1,706,166.49</u>	<u>10,054,651.51</u>
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NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P	<u>2,161,607.27</u>	<u>13,151,823.01</u>
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Prepared by:

Noted by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
Sr. Corporate Accountant

ENG'R. FELIXBERTO C. LEGARDA
General Manager *Felixberto C. Legarda*



GUIMBA WATER DISTRICT

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DETAILED CASHFLOW STATEMENT for the month of JULY 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales	4,726,976.61	30,999,491.14
Interest Income	-	1,052.12
Other Business and Service Income	-	-
Misc. Service Revenues	259,935.00	2,323,547.31
Other Water Revenues	-	10,000.00
Other Income - Refunds	-	-
Due from Officers & Employees	-	50,000.00
Advances to Officers & Employees	23,465.00	177,947.76
Other Receivable	-	15,425.00
Total Cash Inflows from Operating Activities	P 5,010,376.61	33,577,463.33

Cash Outflows

Purchase of Supplies & Other Materials	P 190,400.00	1,646,680.50
Salaries & Wages	-	-
Regulars	420,480.00	3,015,332.83
Contractuals (daily basis)	177,094.09	855,050.57
Payment of Operating Expenses	-	-
Cash Advances	133,000.00	814,970.00
Other Personal Services	75,631.00	1,998,108.61
Maintenance and Operating Expenses	962,115.22	5,799,396.93
Remittances to National Government Agencies	638,765.00	4,351,715.76
Loans Payable-Domestic / Interest Expense	700,931.00	4,906,517.00
Acquisition / Purchase of P.P.E.	-	-
U.P.I.S.	417,948.00	1,276,269.00
C.W.I.P.	-	-
Account's Payables (Others)	1,171,169.00	7,176,878.00
Refunds	-	-
Total Cash Outflows	P 4,887,533.31	31,840,919.20
Total Cash Provided by Operating Activities	P 122,843.30	1,736,544.13
Add: Cash & Cash Equivalents - Beginning	3,474,563.95	1,860,863.12
Cash & Cash Equivalents - Ending	P 3,597,407.25	3,597,407.25

Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager *[Signature]*



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DETAILED BALANCE SHEET

as of JULY 2015

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		226,418.90
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		3,014,218.78
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		351,769.47
Receivables Accounts			
111	Account Receivables		5,956,198.10
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		110,508.64
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		2,520,180.40
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets			P 13,570,282.16
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	(2,340,053.71)	3,331,868.46
-09	Transmission & Distribution Mains	80,746,486.53	
303-09	Accumulated Depreciation	(16,069,496.98)	64,676,989.55
203-12	Meters	7,433,105.00	
303-12	Accumulated Depreciation	(3,398,051.25)	4,035,053.75
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(231,325.99)	503,042.24
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(328,676.15)	212,236.85
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,196,697.13)	3,239,545.61
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(24,109.38)	6,652.19
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(493,561.97)	129,590.63
	IT Equipment & Softwares	1,315,518.78	
	Accumulated Depreciation	(856,360.27)	459,158.51
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,157,018.75)	2,040,810.86
-02	Pumping Equipment	23,410,132.12	
325-02	Accumulated Depreciation	(14,098,407.44)	9,311,724.68
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87