

**GUIMBA WATER DISTRICT  
STATEMENT OF FINANCIAL POSITION  
AS OF JULY 2021**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalent**

Cash on Hand	<u>15,372,277.69</u>
10101010 Cash - Collecting Officers	416,743.79
Petty Cash	336,743.79
Cash in Bank-Local Currency	80,000.00
10102020 Cash in Bank-Local Currency, Current Account	<u>14,955,533.90</u>
10102030-01 Cash in Bank-Local Currency, Joint Savings Account	5,963,946.83
10102030-02 Cash in Bank-Local Currency, Savings Account	2,769,196.51
	6,222,390.56
<b>Receivables</b>	<u><b>13,559,113.12</b></u>

**Loans and Receivable Accounts**

10301010 Accounts Receivable	<u>11,128,609.77</u>
10301011 Allowance for Impairment-Accounts Receivable	11,537,943.50
Net Value-Accounts Receivable	(409,333.73)
	<u>11,128,609.77</u>

**Other Receivable**

10305010 Receivables-Disallowances/Charges	<u>2,430,503.35</u>
10305020 Due From Officers and Employees	499,755.00
10305990 Other Receivable	-
10305990-01 Other Receivable- PSP	385,355.99
10305990-02 Other Receivable-2001	1,097,608.42
	447,783.94
<b>Inventories</b>	<u><b>5,157,601.05</b></u>

10404190 Electrical Supplies Inventory	-
10404220 Supplies and Materials for Water Supply Operation	5,013,989.96
10405020 Semi-Expendable Office Equipment	32,336.00
10405030 Semi-Expendable Information and Communication Technology	42,577.00
10405190 Semi-Expendable Other Machinery and Equipment	-
-03 Water Treatment Equipment	-
-04 Tools	46,683.00
10406010 Semi-Expendable Furniture, Fixtures	22,015.09

**Other Current Assets**

10305070 Guaranty Deposit	<u>101,832.16</u>
	101,832.16

**Total Current Assets**

**34,190,824.02**

**Non-Current Assets**

**Property, Plant and Equipment**

<b>Land</b>	<u><b>133,995,310.61</b></u>
10601010 Land	4,779,505.26
	<u>4,779,505.26</u>

<b>Land Improvement</b>	<b>1,616,002.22</b>
10602990 Other Land Improvement	2,177,682.44
10602991 Accumulated Depreciation - Other Land Improvement	(561,680.22)
<b>Infrastructure Assets</b>	<b>103,975,206.55</b>
10603110 Plant-Utility Plant Services	89,230,676.51
10603110-04 Wells	21,006,720.27
10603111-04 Accumulated Depreciation - Wells	(7,160,324.61)
<b>Net Value Wells</b>	<b>13,846,395.66</b>
10603110-08 Reservoir and Tanks	5,671,922.17
10603111-08 Accumulated Depreciation - Reservoir and Tank	(3,413,344.91)
<b>Net Value Reservoir and Tanks</b>	<b>2,258,577.26</b>
10603110-09 Transmission and Distribution	122,191,576.28
10603111-09 Accumulated Depreciation - Transmission and Distribution	(34,716,321.77)
<b>Net Value Transmission and Distribution</b>	<b>87,475,254.51</b>
10603110-14 Hydrants	760,722.63
10603111-14 Accumulated Depreciation - Hydrants	(365,743.51)
<b>Net Value- Hydrants</b>	<b>394,979.12</b>
<b>Building and Other Structures</b>	<b>3,857,641.30</b>
10604010 Building	287,379.00
10604011 Accumulated Depreciation-Building	(71,126.30)
<b>Net Value-Building</b>	<b>216,252.70</b>
10604070-02 Water Plant Structure and Improvement	5,433,249.90
10604071-02 Accumulated Depreciation- Water Plant Structure and Improvement	(1,791,861.30)
<b>Net Value-Water Plant Structure and Improvement</b>	<b>3,641,388.60</b>
<b>Machinery and Equipment</b>	<b>767,438.52</b>
10605020 Office Equipment	845,312.71
10605021 Accumulated Depreciation-Office Equipment	(490,116.42)
<b>Net Value-Office Equipment</b>	<b>355,196.29</b>
10605030 Information and Communication Technology Equipment	905,185.00
10605031 Accumulated Depreciation-Information and Commuation Technology Equipment	(492,942.77)
<b>Net Value-Information and Communication Technology Equipment</b>	<b>412,242.23</b>
<b>Other Machineries and Equipment</b>	<b>14,455,479.52</b>
10605990-01 Power Production Equipment	8,425,180.45
10605991-01 Accumulated Depreciation - Power Production Equipment	(4,982,791.88)
<b>Net Value- Power Production Equipment</b>	<b>3,442,388.57</b>
10605990-02 Pumping Equipment	16,488,236.36
10605991-02 Accumulated Depreciation - Pumping Equipment	(6,698,358.90)
<b>Net Value- Pumping Equipment</b>	<b>9,789,877.46</b>
10605990-03 Water Treatment Equipment	759,509.00
10605991-03 Accumulated Value- Water Treatment Equipment	(265,654.02)
<b>Net Value- Water Treatment Equipment</b>	<b>493,854.98</b>
10605990-04 Tools	1,050,791.71
10605991-04 Accumulated Depreciation- Tools	(450,719.07)
<b>Net Value- Tools</b>	<b>600,072.64</b>
10605990-10 Other Equipment	223,212.00



10605991-10( Accumulated Depreciation-Other Equipment	(93,926.13)
<b>Net Value-Other Equipment</b>	<b>129,285.87</b>
<b>Transportation Equipment</b>	
10606010 Motor Vehicles	<b>4,374,533.52</b>
10606011 Accumulated Depreciation-Motor Vehicle	7,255,754.53
<b>Net Value-Motor Vehicle</b>	(2,881,221.01)
	<b>4,374,533.52</b>
<b>Furnitures &amp; Fixtures</b>	
10607010 Furnitures & Fixtures	<b>169,503.72</b>
10607011 Accumulated Depreciation-Furnitures & Fixtures	470,687.10
<b>Net Value-Furnitures &amp; Fixtures</b>	(301,183.38)
	<b>169,503.72</b>
<b>Intangible Assets</b>	
10801020 Intangible Asset - Computer Software	-
10801020 Accumulated Amortization-Computer Software	310,000.00
	(310,000.00)
<b>Other Assets</b>	
19999990 Other Assets	<b>1,986,046.73</b>
19999990 Other Assets	45,508.64
	1,940,538.09
<b>Construction in Progress</b>	<b>11,308,870.82</b>
10698010 Construction in Progress - Land Improvement	453,312.00
10698020 Construction in Progress - Infrastructure Asset	9,158,266.17
10698030 Construction in Progress - Building and Other Structures	1,138,218.50
10698060 Construction in Progress - Furnitures and Fixtures	-
10698070 Construction in Progress - Pumping Equipment	534,412.15
10698090 Construction in Progress - Other Machinery and Equipment	24,662.00
<b>Total Non - Current Assets</b>	<b>147,290,228.16</b>
<b>Total Assets</b>	<b>181,481,052.18</b>

## LIABILITIES

### Current Liabilities

<b>Financial Liabilities</b>	<b>2,917,090.30</b>
<b>Payables</b>	<b>2,917,090.30</b>
20101010 Accounts Payable -Current	2,917,090.30
<b>Bills/Bonds/Loans Payable</b>	<b>2,878,140.00</b>
20102040-01 Loans Payable-Domestic	2,090,495.00
20102040-02 Loans Payable-Domestic	532,930.00
20102040-03 Loans Payable-Domestic	138,890.00
20102040-04 Loans Payable-Domestic	115,825.00
<b>Inter-Agency Payables</b>	<b>1,810,868.81</b>

20201010	Due to BIR	
20201020	Due to GSIS	647,592.96
20201030	Due to Pag-IBIG	928,360.41
20201040	Due to Philhealth	163,608.20
20201060	Due to Government Corporation	71,305.39
		1.85
<b>Other Payable</b>		
29999990	Other Payable - COA Region III	266,952.46
<b>Total Current Liabilities</b>		<b>7,606,099.11</b>
<b>Financial Liabilities</b>		
Bills/Bonds/Loans Payable		28,261,386.19
20102040-01	Loans Payable-Domestic	28,261,386.19
20102040-02	Loans Payable-Domestic	16,269,679.19
20102040-03	Loans Payable-Domestic	3,876,171.00
20102040-04	Loans Payable-Domestic	1,999,976.00
		6,115,560.00
<b>Trust Liabilities</b>		
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
<b>Provisions</b>		
20601020	Leave Benefits Payable	15,206,694.12
		15,206,694.12
29999990	Other Payable	23,512.94
<b>Total Non-Current Liabilities</b>		<b>44,459,325.84</b>
<b>Total Liabilities</b>		<b>52,065,424.95</b>
<b>EQUITY</b>		
30301020	Revenue /Income and Expense Summary	14,126,603.77
30701010	Retained Earnings	105,173,850.46
	Prior Years' Adjustments	10,115,173.00
<b>Total Equity</b>		<b>129,415,627.23</b>
<b>Total Liabilities and Equity</b>		<b>181,481,052.18</b>

Prepared By:

  
Mary Grace D. Batangan  
Division Manager B - Finance

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Noted By:

  
Eng'r. Felixberto C. Legarda  
General Manager B

**GUIMBA WATER DISTRICT  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE MONTH OF JULY 2021**

**Income**

**Business Income**

<b>40202090</b>	Waterworks System Fees		
<b>-01</b>	Metered Sales- General Customers	7,528,230.76	52,007,966.39
<b>-02</b>	Unmetered Sales to General Customers	-	-
<b>-99</b>	Other Water Works System Fess	292,120.00	2,014,700.00
<b>40202160</b>	Sales Revenue	343,775.30	1,989,749.35
<b>40202210</b>	Interest Income	-	2,585.99
<b>40202230</b>	Fines and Penalties-Business Income	442,903.25	3,606,843.02
<b>40202990</b>	Other Business Income	-	111,160.60
<b>Total Business Income</b>		<b>8,607,029.31</b>	<b>59,733,005.35</b>

**Total Service and Business Income**

**8,607,029.31      59,733,005.35**

**Total Income**

**8,607,029.31      59,733,005.35**

**Expenses**

**Personal Services**

**Salaries and Wages**

<b>50101010</b>	Salaries and Wages-Regular	2,959,769.91	14,837,822.41
<b>50101020</b>	Salaries and Wages-Casual/Contractual	(31,215.00)	1,630,159.50
<b>Total Salaries and Wages</b>		<b>2,928,554.91</b>	<b>16,467,981.91</b>

**Other Compensation**

<b>50102010</b>	Personnel Economic Relief Allowance (PERA)	221,727.27	1,078,727.27
<b>50102020</b>	Representation Allowance (RA)	28,500.00	199,500.00
<b>50102030</b>	Transportation Allowance (TA)	28,500.00	199,500.00
<b>50102040</b>	Clothing/Uniform Allowance	-	432,000.00
<b>50102100</b>	Honoraria	2,000.00	14,000.00
<b>50102110</b>	Hazard Pay	53,000.00	267,000.00
<b>50102120</b>	Longevity Pay	50,000.00	50,000.00
<b>50102130</b>	Overtime and Night Pay	244,195.00	1,550,549.00
<b>50102140</b>	Year End Bonus	-	-
<b>50102150</b>	Cash Gift	-	-
<b>50102160</b>	Mid Year Bonus	67,392.00	2,039,650.00
<b>50102170</b>	Directors and Committee Member's Fee	58,032.00	628,290.00
<b>50102990</b>	Other Bonuses and Allowances	-	-
<b>-12</b>	Productivity Enhancement Incentive - Civilian	-	-



-14	Performance Based Bonus - Civilian	-	-
-99	Service Recognition Incentive	-	-
<b>Total Other Compensation</b>		<b>753,346.27</b>	<b>6,459,216.27</b>

#### **Personnel Benefit Contributions**

50103010	Retirement and Life Insurance Premiums	279,231.48	1,703,437.76
50103020	Pag-IBIG Contributions	8,600.00	51,400.00
50103030	PhilHealth Contributions	32,596.22	198,688.51
50103040	Employee Compensation Insurance Premiums	8,600.00	51,400.00
	Provident/Welfare Fund Contribution	-	-
<b>Total Personnel Benefit Contribution</b>		<b>329,027.70</b>	<b>2,004,926.27</b>

#### **Other Personnel Benefits**

50104010	Pension Benefits	-	-
50104020	Retirement Gratuity	-	-
50104030	Terminal Leave Benefits	-	-
50104990	Other Personnel Benefits	-	32,260.00
<b>Total Other Personnel Benefits</b>		<b>-</b>	<b>32,260.00</b>

<b>Total Personnel Services</b>		<b>4,010,928.88</b>	<b>24,964,384.45</b>
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#### **Maintenance and Other Operating Expenses**

##### **Traveling Expense**

50201010	Traveling Expenses-Local	30,440.00	100,210.00
50201010	Traveling Expenses-Foreign	-	-
<b>Total Traveling Expenses</b>		<b>30,440.00</b>	<b>100,210.00</b>

##### **Training and Scholarship Expenses**

50202010	Training Expenses	-	11,200.00
	Scholarship Grants/ Expenses	-	-
<b>Total Training and Scholarship Expenses</b>		<b>-</b>	<b>11,200.00</b>

##### **Supplies and Materials Expenses**

50203010	Office Supplies Expenses	89,178.81	346,648.91
50203020	Accountable Forms Expenses	-	118,000.00
50203030	Non-Accountable Forms Expenses	-	104,400.00
50203090	Fuel, Oil and Lubricants Expenses-Motor Vehicle	89,852.01	505,133.80
50203090	Fuel, Oil and Lubricants Expenses-Genset	9,942.50	169,437.74
50203130	Chemical and Filtering Supplies Expense	128,000.00	816,000.00
50203210	Semi-Expendable Machinery and Equipment Expense	661,300.34	2,674,857.47
<b>Total Supplies and Materials Expenses</b>		<b>978,273.66</b>	<b>4,734,477.92</b>

##### **Utilities Expenses**

50204020	Electricity Expenses - Office	17,611.71	94,369.99
50204020	Electricity Expenses - Pumping Stations	964,313.84	6,328,690.90
<b>Total Utilities Expenses</b>		<b>981,925.55</b>	<b>6,423,060.89</b>

**Communication Expenses**

50205010	Postage and Courier Services	121.00	276.00
50205020-01	Telephone Expenses - Mobile	12,210.37	128,610.06
50205020-02	Telephone Expenses - Landline	2,375.82	16,635.84
50205030	Internet Subscription Expenses	4,480.00	64,581.97
50205040	Cable, Satellite, Telegraph and Radio Expenses	320.00	2,240.00
<b>Total Communication Expenses</b>		<b>19,507.19</b>	<b>212,343.87</b>

**Awards/Rewards, Prizes and Indemnities**

50206030	Indemnities	-	-
<b>Total Awards/Rewards, Prizes and Indemnities</b>		<b>-</b>	<b>-</b>

**Generation, Transmission and Distribution Expenses**

50209010	Generation, Transmission and Distribution Expenses	<b>16,250.00</b>	<b>158,600.00</b>
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**Confidential, Transmission and Distribution Expenses**

50210030	Extraordinary and Miscellaneous Expenses	-	-
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**Professional Services**

50211010	Legal Services	-	-
50211020	Auditing Services	-	437,734.23
50211990	Other Professional Services	-	6,000.00
<b>Total Professional Services</b>		<b>-</b>	<b>443,734.23</b>

**Repairs and Maintenance**

50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	87,263.00	613,354.77
-100	Meters	116,186.98	756,352.88
50213040	Repairs and Maintenance-Building and Other Structures	-	-
-01	Buildings	4,242.50	29,867.50
-07	Water Plant, Structure and Improvements	15,602.00	96,473.00
50213050	Repairs and Maintenance-Machinery and Equipment		
-02	Office Equipment	665.00	8,736.00
-03	ICT Equipment	-	-
-07	Communication Equipment	-	8,925.00
-16	Power Production Equipment	759.00	2,354.00
-17	Pumping Equipment	-	-
-18	Water Treatment Equipment	40,502.78	77,285.56
-19	Tools, Shops and Garage	7,135.00	19,275.00
-20	Power Operated Equipment	-	17,810.00
-99	Other Machinery Equipment	-	700.00
50213060	Repairs and Maintenance-Transportation Equipment	-	-
-1	Motor Vehicle	10,749.06	123,708.72
50213070	Repairs and Maintenance- Furniture and Fixtures	-	-



<b>50213210</b>	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	74,480.65
<b>50213220</b>	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	11,449.00
<b>Total Repairs and Maintenance</b>		<b>283,105.32</b>	<b>1,840,772.08</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
<b>50215010</b>	Taxes, Duties and Licenses	428,234.89	815,417.68
	Franchise Tax	-	-
<b>50215030</b>	Insurance Expenses	3,493.49	49,812.74
<b>Taxes, Insurance Premiums and Other Fees</b>		<b>431,728.38</b>	<b>865,230.42</b>
<b>Other Maintenance and Operating Expenses</b>			
<b>50299010</b>	Advertising, Promotional and Marketing Expenses	-	-
<b>50299030</b>	Representation Expenses	13,448.35	122,647.50
<b>50299060</b>	Membership Dues and Contribution to Organizations	-	13,807.88
<b>50299990</b>	Other Maintenance and Operating Expenses	19,645.75	298,269.55
<b>Total Other Maintnace and Operating Expenses</b>		<b>33,094.10</b>	<b>434,724.93</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>2,774,324.20</b>	<b>15,224,354.34</b>
<b>Financial Expenses</b>			
<b>Financial Expenses</b>			
<b>50301020</b>	Interest Expenses	169,526.00	1,259,939.00
<b>50301040</b>	Bank Charges	-	3,000.00
<b>Total Financial Expenses</b>		<b>169,526.00</b>	<b>1,262,939.00</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
	Depreciation - Other Land Improvement	5,444.21	32,336.60
<b>50501030</b>	Depreciation-Infrastructure Assets	-	-
	Transmission and Distribution	305,478.94	2,138,332.69
	Wells	52,516.80	243,828.86
	Reservoir and Task	14,179.81	99,258.65
	Other Plants	-	-
	Hydrants	1,901.81	13,246.76
<b>50501040</b>	Depreciation-Building and Other Structures	-	-
	Building	1,077.67	7,543.69
	Water Plant, Structure and Improvement	13,583.12	94,162.89
<b>50501050</b>	Depreciation- Machinery and Equipment	-	-
	Office Equipment	9,343.72	64,404.35
	ICT Equipment	9,386.94	58,242.35
	Tools	5,405.94	33,439.68
	Power Production Equipment	33,445.03	234,115.21
	Pumping Equipment	107,677.41	704,619.02
	Water Treatment Equipment	11,392.64	82,734.67
	Trailer	946.59	6,626.13
<b>50501060</b>	Depreciation- Transportation Equipment	46,588.08	327,450.07



50501070 Depreciation- Furniture, Fixtures and Books  
Total Depreciation

2,727.71	14,382.17
<u>621,096.41</u>	<u>4,154,723.80</u>

Impairment Loss  
50503020 Impairment Loss-Accounts Receivable

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Total Non-Cash Expenses

<u>621,096.41</u>	<u>4,154,723.80</u>
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Total Expenses

<u>7,575,875.49</u>	<u>45,606,401.59</u>
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Profit/(Loss) Before Tax  
Income Tax Expense/ (Benefit)  
Profit/(Loss) After Tax

1,031,153.82	14,126,603.76
-	-
<u>1,031,153.82</u>	<u>14,126,603.76</u>

Prepared By:

  
Mary Grace D. Batangan  
Division Manager B - Finance

Noted By:

  
Eng'r. Felixberto C. Legarda  
General Manager B

**GUIMBA WATER DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE MONTH OF JULY 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Inflows</b>		
Collection of Water Bill	7,479,701.80	52,616,169.07
Collection of Fines and Penalties	442,903.25	3,606,843.02
Collection of Receivables	-	-
Collection of Other Water Works System Fees	376,204.00	3,170,586.36
Collection of Other Revenues (WMMF)	286,975.92	2,299,318.76
Collection of COA Disallowances and Other Receivables	-	48,525.40
Petty Cash Fund	-	60,000.00
Other Receipts	-	37,673.55
Other Business Income	-	111,160.60
Return of Cash Advance	-	6,194.00
<b>Total Cash Inflows</b>	<b>8,585,784.97</b>	<b>61,956,470.76</b>
<b>Adjustments</b>		
Other adjustments - Inflow (Please specify)	1,703.71	2,203.71
<b>Adjusted Cash Flows</b>	<b>8,587,488.68</b>	<b>61,958,674.47</b>
<b>Cash Outflows</b>		
Purchase of Supplies and Other Materials	279,110.83	3,394,420.59
Salaries and Wages- Regular	1,692,654.96	9,283,867.02
Salaries and Wages- Contractual	273,955.83	1,811,305.33
Other Compensation	775,499.16	5,400,363.76
Remittance to National Government Agencies	1,712,147.43	9,282,627.01
Grant of Cash Advance	-	74,500.00
Payment of Accounts Payable	367,687.50	7,691,113.92
Other Disbursement	-	964,794.41
Payment of Other Operating Expense	1,231,514.30	8,782,824.58
<b>Total Cash Outflows</b>	<b>6,332,570.01</b>	<b>46,685,816.62</b>
<b>Adjustments</b>		
Other adjustments - Outflow (Please specify)	-	-
<b>Adjusted Cash Flows</b>	<b>6,332,570.01</b>	<b>46,685,816.62</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES</b>	<b>2,254,918.67</b>	<b>15,272,857.85</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Receipt of Interest Earned</b>	<b>-</b>	<b>2,585.99</b>
<b>Total Cash Inflows</b>	<b>-</b>	<b>2,585.99</b>
<b>Cash Outflows</b>		
Acquisition of Property Plant and Equipment	1,336,046.42	7,692,056.00
<b>Total Cash Outflows</b>	<b>1,336,046.42</b>	<b>7,692,056.00</b>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(1,336,046.42)</b>	<b>(7,689,470.01)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash Outflows</b>		
Payment of Domestic Loan	734,520.00	5,142,452.00
<b>Total Cash Outflows</b>	<b>734,520.00</b>	<b>5,142,452.00</b>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(734,520.00)</b>	<b>(5,142,452.00)</b>
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES</b>	<b>184,352.25</b>	<b>2,440,935.84</b>
<b>CASH AND CASH EQUIVALENTS- BEGINNING</b>	<b>15,206,189.25</b>	<b>12,949,605.66</b>
<b>CASH AND CASH EQUIVALENTS- ENDING</b>	<b>15,390,541.50</b>	<b>15,390,541.50</b>

Prepared By:

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Noted By:

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General Manager- B