GUIMBA WATER DISTRICT
GUIMBA, NUEVA ECIJA
TELEPHONE NO. (044) 611-12-07
TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET
as of JUNE 2015
ASSETS AND OTHER DEBITS

	Current Assets		
	Cash on Hand		
102	Cash-Collecting Officers		314,706.30
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		2,803,088.08
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		351,769.47
	Receivables Accounts		
111	Account Receivables		5,934,133.27
301	Allowance for Doubtful Accounts		(616,454.94)
	Other Receivables		
134	Advances to Officers & Employees		85,508.64
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		2,699,220.95
	Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit		101,832.16
	Total Current Assets		P 13,579,414.58
	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*	(2,325,873.91)	3,346,048.26
-09	Transmission & Distribution Mains	80,582,686.53	
303-09	*Accumulated Depreciation*	(15,871,798.97)	64,710,887.56
203-12	Meters	7,358,555.00	
303-12	*Accumulated Depreciation*	(3,305,748.00)	4,052,807.00
-14	Hydrants	734,368.23	
303-14	*Accumulated Depreciation*	(229,490.07)	504,878.16
-16	Other Plants	499,821.00	
303-16	*Accumulated Depreciation*	(327,289.30)	172,531.70
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	*Accumulated Depreciation*	(1,185,606.53)	3,250,636.21
-05	Administrative Structures & Improvements	30,761.57	
305-05	*Accumulated Depreciation*	(23,994.02)	6,767.55
	Equipment and Machinery		
207	Office Equipment	623,152.60	
307	*Accumulated Depreciation*	(492,548.34)	130,604.26
	IT Equipment & Softwares	1,315,518.78	
	Accumulated Depreciation	(845,418.94)	470,099.84
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	*Accumulated Depreciation*	(7,145,324.75)	2,052,504.86
-02	Pumping Equipment	23,100,911.12	
325-02	*Accumulated Depreciation*	(13,994,571.58)	9,106,339.54
-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	1,719,562.37	
	Accumulated Depreciation	(1,069,635.71)	649,926.66
	Total Property,Plant & Equipment		P 89,876,420.07
	Total Non-Current Assets		P 89,876,420.07
279	Other Assets		209,616.20
	TOTAL ASSETS AND OTHER DEBITS		P 103,665,450.85

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

	Current Liabilities:		
	Payable Accounts		
401	Accounts Payable		5,793,892.57
	Inter-Agency Payables		
412	Due to National Government Agencies		
-01	GSIS		211,913.73
-02	Pag-Ibig Fund		70,170.44
-03	Philhealth		21,825.00
-04	BIR		711,916.97
-05	LBP (employees loans)		8,151.20
	Total Current Liabilities		P 6,817,869.91
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)		P 42,002,932.19
	Loans Payable - (4-2629)		10,436,346.00
	Loans Payable - (9-0069)		4,166,660.00
	Deferred Credits		
459	Other Deferred Credits		P 447,783.94
	EQUITY		
481	Retained Earnings		P 30,744,596.55
			8,348,482.13
	TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P 103,665,450.85

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 JUNE 2015

576	Generation,Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,450,203.54	23,686,235.81
612	Interest Income	-	1,052.12
618	Other Business and Service Income		
-01	Misc.Service Revenues	50,372.40	937,290.22
-04	Other Water Revenues	-	10,000.00
619	Fines and Penalties - Business and Service Income		
-01	Penalty Charges	309,512.01	1,688,646.44
659	Other Income (WMMF)	152,240.00	885,000.00
GROSS PROFIT FROM SALES		**P 4,962,327.95**	**P 27,208,224.59**

EXPENSES:

Personal Services:			
701	Salaries & Wages-Regulars	701,442.00	4,247,497.00
706	Salaries & Wages - Others	171,498.00	848,046.31
707	Personal Economic Relief Allowance (PERA)	74,500.00	454,500.00
710	Representation Allowance	8,500.00	51,000.00
711	Transportation Allowance	8,500.00	51,000.00
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	698,030.00	698,030.00
721	Life and Retirement Insurance Contributions	86,940.76	531,467.36
722	PAG-IBIG Contributions	3,800.00	22,800.00
723	Philhealth Contributions	8,262.50	49,575.00
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	68,278.00	339,776.50
-02	Hazard Pay		
Total Personal Services		**P 1,829,751.26**	**7,925,207.17**

Maintenance & Other Operating Expenses

	Supplies Expenses:		
751	Office Supplies Expenses	31,483.00	199,565.00
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	49,695.50	265,004.94
-02	Generator Sets	23,320.00	145,592.00
765	Other Supplies Expenses		
-01	Accountable Forms	-	90,000.00
	HONORARIA	38,220.00	191,100.00
	Travel and Educational Expenses		
766	Travel Expenses	13,686.00	101,717.00
767	Training and Scholarship Expenses	6,000.00	293,753.24
01	Gender and Development Expense		

	Utility Expenses		
769	Electricity Expenses		
-01	Office	17,493.64	94,401.81
-02	Pumping Stations	555,177.50	2,999,299.73
	Communication Expenses		
772	Postage and Deliveries		
773	Telephone Expenses - Landline	8,926.31	53,267.37
774	Telephone Expenses - Mobile	21,091.26	142,492.84
776	Cable,Satellite,Telegraph & Radio Expense	280.00	1,400.00
	Printing and Advertising Expenses		
778	Advertising, Promotional and Marketing Expenses		
	Taxes, Duties and Premiums		
779	Taxes, Duties and Licenses		500.00
781	Insurance Premiums	4,300.41	8,262.98
	Representation Expenses		
782	Representation Expense	15,875.00	90,891.06
	Awards, Prizes and Other Claims		
785	Indemnities and Other Claims		
	Generation & Distribution Expenses		
792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	6,000.00	36,000.00
09-	Chemicals, Filtering and Lab. Supplies E:	442,540.00	706,440.00
	Membership Dues and Contribution Expenses		
796	Membership Dues and Contributions to Organizations		24,644.00
	Repairs and Maintenance		
802	Repairs and Maintenance - Land Improvements		
803	Repairs and Maintenance - PLANT (UPIS)		
-04	Maintenance of Wells		
-08	Maintenance of Reservoirs & Tanks		
-09	Maint.of Transmission & Dist. Mains	640.00	45,578.00
-12	Maintenance of Meters	50,453.54	394,823.60
-14	Maintenance of Hydrants		
804	Repairs and Maintenance - Buildings & Other Structures		
-02	Maint.of Pumping Plant Structures & Impı	3,325.20	48,335.20
-05	Maint.of Gen.Admin.Structures & Improv.		572.00
807	Repairs & Maintenance - Office Equipments	855.00	1,255.00
814	Repairs & Maintenance - Land Transport Equipment	4,685.00	41,214.06
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment	3,235.00	3,460.00
-02	Pumping Equipment		
-03	Water Treatment Equipment	50.00	165.00
-05	Communication Equipment		
-06	Power Operated Equipment		580.00
-07	Tools, Shop & Garage Equipment	325.00	4,402.00
-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		2,723.50	113,711.75
	Total Maintenance & Other Operating Expenses	P	**1,300,380.86**	**6,098,428.58**
	Financial Expenses			
975	Interest Expense		360,472.00	2,194,376.00
	Total Financial Expenses	P	**360,472.00**	**2,194,376.00**
	TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES	P	**3,490,604.12**	**16,218,011.75**
	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	68,468.95
	Pumping Equipment		101,433.60	601,492.07
	Transmission & Distribution Mains		194,709.84	1,162,192.43
	Reservoir & Tanks		14,179.81	85,078.81
	Hydrants		1,835.92	11,015.52
	Meters		91,214.25	535,391.25
904	Depreciation - Buildings & Other Structures		115.35	692.10
	Pumping Stations		11,090.61	66,543.66
907	Depreciation - Office Equipment		1,013.62	6,809.23
	Communication Equipments			
	Medical,Dental & Laboratory Equipment			
914	Depreciation - Land Transport Equipment		5,587.48	28,349.88
925	Depreciation - Other Machinery Equipment		1,193.35	7,160.10
926	Depreciation - Furniture & Fixtures			
927	Depreciation - IT Equipment		11,096.97	68,536.72
	TOTAL DEPRECIATION		445,164.79	2,641,730.72
	NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX	P	**1,026,559.04**	**8,348,482.12**
	NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX	P	**1,471,723.83**	**10,990,212.84**

Prepared by:

mgdbatangan

MARY GRACE D. BATANGAN
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GUIMBA WATER DISTRICT

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DETAILED CASHFLOW STATEMENT

for the month of JUNE 2015

Cashflow from Operating Activities			
Cash Inflows			
Generation, Transmission & Distribution Income			
Metered Sales		4,791,136.08	26,272,514.53
Interest Income		-	1,052.12
Other Business and Service Income			-
Misc.Service Revenues		367,181.40	2,063,612.31
Other Water Revenues		-	10,000.00
Other Income - Refunds			-
Due from Officers & Employees			50,000.00
Advances to Officers & Employees		5,494.00	154,482.76
Other Receivable		5,320.00	15,425.00
Total Cash Inflows from Operating Activities	P	**5,169,131.48**	**28,567,086.72**
Cash Outflows			
Purchase of Supplies & Other Materials	P	290,173.00	1,456,280.50
Salaries & Wages			-
Regulars		464,736.00	2,594,852.83
Contractuals (daily basis)		92,917.00	677,956.48
Payment of Operating Expenses			-
Cash Advances		70,000.00	681,970.00
Other Personal Services		817,168.00	1,922,477.61
Maintenance and Operating Expenses		861,613.64	4,837,281.71
Remittances to National Government Agencies		660,048.59	3,712,950.76
Loans Payable-Domestic / Interest Expense		700,931.00	4,205,586.00
Acquisition / Purchase of P.P.E.			-
U.P.I.S.		260,154.00	858,321.00
C.W.I.P.			-
Account's Payables (Others)		904,308.00	6,005,709.00
Refunds			
Total Cash Outflows	P	**5,122,049.23**	**26,953,385.89**
Total Cash Provided by Operating Activities	P	**47,082.25**	**1,613,700.83**
Add: Cash & Cash Equivalents - Beginning		**3,427,481.70**	**1,860,863.12**
Cash & Cash Equivalents - Ending	P	**3,474,563.95**	**3,474,563.95**

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