



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

**DETAILED BALANCE SHEET**

as of JUNE 2016

**ASSETS AND OTHER DEBITS**

Current Assets		
Cash on Hand		
102	Cash-Collecting Officers	156,931.55
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	5,919,871.26
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	358,408.59
Receivables Accounts		
111	Account Receivables	7,293,079.93
301	Allowance for Doubtful Accounts	(616,454.94)
Other Receivables		
134	Advances to Officers & Employees	300,508.64
135	Due from Officers & Employees	-
136	Receivables - Disallowances / Charges	447,783.94
149	Other Receivables	271,500.00
149-1	Other Receivable - Pablo S. Pagaduan	1,121,608.42
Inventories		
169	Other Inventories	3,020,819.86
Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit	101,832.16
Total Current Assets		P 18,380,889.41
Non Current Assets		
Property, Plant & Equipment		
201	Land	1,448,783.00
Plant, Building & Structures		
203	Plant (UPIS)	
-08	Reservoir & Tanks	5,671,922.17
303-08	Accumulated Depreciation	(2,496,031.57)
-09	Transmission & Distribution Mains	87,980,292.53
303-09	Accumulated Depreciation	(18,373,171.92)
203-12	Meters	9,394,155.00
303-12	Accumulated Depreciation	(4,506,708.00)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(251,521.12)
-16	Other Plants	544,913.00
303-16	Accumulated Depreciation	(347,321.56)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,318,693.81)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(30,766.65)
Equipment and Machinery		
207	Office Equipment	691,262.60
307	Accumulated Depreciation	(508,333.44)
	IT Equipment & Softwares	1,406,484.78
	Accumulated	(966,666.19)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,197,829.61
325-01	Accumulated Depreciation	(7,285,652.66)
-02	Pumping Equipment	24,433,105.12
325-02	Accumulated Depreciation	(15,326,423.71)
-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	2,981,562.37	
	Accumulated Depreciation	(1,200,472.97)	1,781,089.40
	Total Property, Plant & Equipment		P 96,707,266.59
	Total Non-Current Assets		P 96,707,266.59
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 115,297,772.20

## LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

### Current Liabilities:

	Payable Accounts		
401	Accounts Payable		3,187,068.77
	Inter-Agency Payables		
412	Due to National Government Agencies		
-01	GSIS		319,066.66
-02	Pag-Ibig Fund		86,294.53
-03	Philhealth		29,750.00
-04	BIR		717,291.19
-05	LBP (employees loans)		(3,108.54)
	Total Current Liabilities	P	4,336,362.61
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	38,876,796.19
	Loans Payable - (4-2629)		9,639,401.00
	Loans Payable - (9-0069)		3,833,324.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			296.65
			9,556,433.50

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 115,297,772.20

Prepared by:

MARY GRACE D. BATANGAN  
Sr. Corporate Accountant

Noted by:

ENG'R. FELIX BERTO C. LEGARDA  
General Manager





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**DETAILED STATEMENT OF INCOME AND EXPENSES**  
**for the month of JUNE 2016**

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,589,052.11	26,346,035.57
612	Interest Income	2,846.24	5,110.42
618	Other Business and Service Income		
-01	Misc. Service Revenues		
-04	Other Water Revenues	404,387.29	1,271,074.55
619	Fines and Penalties - Business and Service Income		118,602.50
-01	Penalty Charges	231,436.87	1,789,554.99
659	Other Income (WMMF)	171,380.00	996,480.00
<b>GROSS PROFIT FROM SALES</b>		<b>P 5,399,102.51</b>	<b>P 30,526,858.03</b>

**EXPENSES:**

**Personal Services:**

701	Salaries & Wages-Regulares	1,041,680.00	5,840,017.10
706	Salaries & Wages - Others	54,591.00	468,343.00
707	Personal Economic Relief Allowance (PERA)	114,000.00	625,500.00
710	Representation Allowance	8,500.00	51,000.00
711	Transportation Allowance	8,500.00	51,000.00
712	Clothing / Uniform Allowance		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	130,701.60	878,512.00
722	PAG-IBIG Contributions	5,700.00	721,869.12
723	Philhealth Contributions	12,225.00	30,600.00
725	Provident Fund Contributions		67,425.00
Other Personnel Benefits			-
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits		-
749	Other Personnel Benefits		5,745.63
-01	Overtime and Holiday Pay	107,875.00	455,291.00
-02	Hazard Pay		-
<b>Total Personal Services</b>		<b>P 1,483,772.60</b>	<b>9,425,302.85</b>

**Maintenance & Other Operating Expenses**

**Supplies Expenses:**

751	Office Supplies Expenses	7,933.25	74,961.10
757	Fuel, Oil & Lubricants Expense		
-01	Motor Vehicles	60,523.42	206,032.44
-02	Generator Sets	34,850.00	61,794.00
765	Other Supplies Expenses		
-01	Accountable Forms		-
<b>HONORARIA</b>		38,220.00	191,100.00
<b>Travel and Educational Expenses</b>			
766	Travel Expenses	10,012.00	235,526.00
767	Training and Scholarship Expenses	9,000.00	176,000.00
01	Gender and Development Expense		





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<b>Utility Expenses</b>			
769	Electricity Expenses		
-01	Office		
-02	Pumping Stations	15,845.39	89,251.78
		513,541.92	3,212,971.04
<b>Communication Expenses</b>			
772	Postage and Deliveries		
773	Telephone Expenses - Landline		
774	Telephone Expenses - Mobile	9,135.06	37,085.52
776	Cable, Satellite, Telegraph & Radio Expense	52,493.07	116,322.14
		280.00	1,400.00
<b>Printing and Advertising Expenses</b>			
778	Advertising, Promotional and Marketing Expenses		
<b>Taxes, Duties and Premiums</b>			
779	Taxes, Duties and Licenses		6,800.00
-1	Franchise Tax		2,095.04
781	Insurance Premiums	92,308.64	177,998.79
			15,100.05
<b>Representation Expenses</b>			
782	Representation Expense	3,422.00	47,996.75
<b>Awards, Prizes and Other Claims</b>			
785	Indemnities and Other Claims		
<b>Generation &amp; Distribution Expenses</b>			
792	Generation, Transmission & Distribution Expenses		
-08	Water Treatment Operations Expenses	9,750.00	57,000.00
09-	Chemicals, Filtering and Lab. Supplies E:		644,550.00
<b>Membership Dues and Contribution Expenses</b>			
796	Membership Dues and Contributions to Organizations		33,006.32
<b>Repairs and Maintenance</b>			
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	27,846.00	29,097.00
-12	Maintenance of Meters	89,103.56	33,558.00
-14	Maintenance of Hydrants		514,081.36
804	Repairs and Maintenance - Buildings & Other Structures	760.00	263,483.00
-02	Maint. of Pumping Plant Structures & Impi		7,360.00
-05	Maint. of Gen. Admin. Structures & Improv.		1,725.00
807	Repairs & Maintenance - Office Equipments	800.00	9,075.00
814	Repairs & Maintenance - Land Transportation Equipmen	12,354.56	77,451.27
825	Repairs & Maintenance - Other Machinery Equipment		
-01	Power Production Equipment		2,255.00
-02	Pumping Equipment		23,648.00
-03	Water Treatment Equipment		510.00
-05	Communication Equipment	1,300.00	2,925.00
-06	Power Operated Equipment	9,432.00	9,432.00
-07	Tools, Shop & Garage Equipment	1,500.00	6,330.00
-08	Other PPE		
826	Repairs & Maint.-Furniture & Fixtures		95.00





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<b>Professional Services</b>		
842	Legal Services	
843	Auditing Services	
849	Other Professional Services	
<b>Other Maintenance &amp; Operating Expenses</b>		
989	Other Maintenance & Operating Expenses	10,553.00 162,629.50
<b>Total Maintenance &amp; Other Operating Expenses</b>		
	P	<u>1,010,963.87</u> <u>6,530,646.10</u>
<b>Financial Expenses</b>		
975	Interest Expense	333,846.00 2,037,309.00
<b>Total Financial Expenses</b>		
	P	<u>333,846.00</u> <u>2,037,309.00</u>
<b>TOTAL PERSONAL, MOOE &amp; FINANCIAL EXPENSES</b>		
	P	<u>2,828,582.47</u> <u>17,993,257.95</u>
<b>Doubtful Accounts, Depreciation, Amortization &amp; Depletion</b>		
901	Doubtful Accounts Expenses	
-01	Uncollectible Accounts	
902	Depreciation - Land Improvements	
903	Depreciation - Plant (UPIS)	
-01	Power Production	11,694.00 70,163.95
	Pumping Equipment	113,827.31 676,588.90
	Transmission & Distribution Mains	217,202.80 1,271,035.93
	Reservoir & Tanks	14,179.80 85,078.84
	Hydrants	1,835.92 11,015.52
	Meters	104,821.50 622,533.00
904	Depreciation - Buildings & Other Structures	1,193.03 6,080.49
	Pumping Stations	11,090.61 66,543.64
907	Depreciation - Office Equipment	2,035.27 9,703.35
	Communication Equipments	
	Medical, Dental & Laboratory Equipment	
914	Depreciation - Land Transport Equipment	14,699.98 88,199.88
925	Depreciation - Other Machinery Equipment	1,695.04 10,170.22
926	Depreciation - Furniture & Fixtures	
927	Depreciation - IT Equipment	9,320.82 60,052.86
<b>TOTAL DEPRECIATION</b>		
		503,596.08 2,977,166.58
<b>NET INCOME(LOSS) AFTER DEPRECIATION &amp; BEFORE INCOME TAX</b>		
	P	<u>2,066,923.96</u> <u>9,556,433.50</u>
<b>NET INCOME(LOSS) BEFORE DEPRECIATION &amp; BEFORE INCOME TAX</b>		
	P	<u>2,570,520.04</u> <u>12,533,600.08</u>

Prepared by:

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

Noted by:

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





# GUIMBA WATER DISTRICT

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## DETAILED CASHFLOW STATEMENT

for the month of JUNE 2016

### Cashflow from Operating Activities

#### Cash Inflows

##### Generation, Transmission & Distribution Income

###### Metered Sales

Interest Income	4,335,612.62	27,943,731.33
Other Business and Service Income	2,846.24	5,110.42
Misc. Service Revenues		
Other Water Revenues	898,948.42	2,913,708.71
Fines & Penalties		118,602.50
Other Income - Refunds	231,436.87	1,164,053.56
Due from Officers & Employees		5,000.00
Advances to Officers & Employees	1,568.00	127,728.00
Other Receivable	10,000.00	20,557.48
<b>Total Cash Inflows from Operating Activities</b>	<b>P 5,480,412.15</b>	<b>32,298,492.00</b>

#### Cash Outflows

##### Purchase of Supplies & Other Materials

##### Salaries & Wages

###### Regulars

###### Contractuals (daily basis)

##### Payment of Operating Expenses

###### Cash Advances

###### Other Personal Services

###### Maintenance and Operating Expenses

###### Remittances to National Government Agencies

###### Loans Payable-Domestic / Interest Expense

###### Acquisition / Purchase of P.P.E.

###### U.P.I.S.

###### C.W.I.P.

##### Account's Payables (Others)

##### Refunds

##### Total Cash Outflows

##### Total Cash Provided by Operating Activities

##### Add: Cash & Cash Equivalents - Beginning

##### Cash & Cash Equivalents - Ending

P	497,187.25	2,572,479.80
	663,659.79	3,658,292.44
	54,591.00	468,343.00
	280,000.00	780,700.00
	159,273.00	1,899,461.05
	925,221.82	5,668,994.85
	676,629.36	3,554,641.99
	700,931.00	4,205,586.00
	1,032,196.78	4,533,120.63
		1,436,305.09
		18,900.00
<b>P</b>	<b>4,989,690.00</b>	<b>28,796,824.85</b>
<b>P</b>	<b>490,722.15</b>	<b>3,501,667.15</b>
	<b>5,949,489.25</b>	<b>2,938,544.25</b>
<b>P</b>	<b>6,440,211.40</b>	<b>6,440,211.40</b>

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