

GUIMBA WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF MAY 2019

ASSETS

Current Assets

Cash and Cash Equivalent

13,910,225.87

Cash on Hand

141,339.81

10101010 Cash - Collecting Officers

121,339.81

Petty Cash

20,000.00

Cash in Bank-Local Currency

13,768,886.06

10102020 Cash in Bank-Local Currency, Current Account

8,896,625.58

10102030-01 Cash in Bank-Local Currency, Joint Savings Account

2,764,333.21

10102030-02 Cash in Bank-Local Currency, Savings Account

2,107,927.27

Receivables

10,983,221.94

Loans and Receivable Accounts

9,135,849.76

10301010 Accounts Receivable

9,443,628.07

10301011 Allowance for Impairment-Accounts Receivable

(307,778.31)

Net Value-Accounts Receivable

9,135,849.76

Other Receivable

1,847,372.18

10305010 Receivables-Disallowances/Charges

447,783.94

10305020 Due From Officers and Employees

15,000.00

10305990 Other Receivable

286,979.82

10305990-01 Other Receivable- PSP

1,097,608.42

Inventories

4,293,073.65

10404190 Electrical Supplies Inventory

-

10404990 Other Supplies and Materials Inventory

4,075,132.07

10405020 Semi-Expendable Office Equipment

12,800.00

10405030 Semi-Expendable Information and Communication Technology

45,781.00

10405190 Semi-Expendable Other Machinery and Equipment

-

-03 Water Treatment Equipment

55,620.00

-04 Tools

69,943.58

10406010 Semi-Expendable Furiniture, Fixtures

33,797.00

Other Current Assets

101,832.16

10305070 Guaranty Deposit

101,832.16

Total Current Assets

29,288,353.62

Non-Current Assets

Property, Plant and Equipment

109,982,883.23

Land

4,269,505.26

10601010	Land	4,269,505.26
Infrastructure Assets		81,477,331.37
10603110	Plant-Utility Plant Services	81,477,331.37
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,992,324.76)
Net Value Reservoir and Tanks		2,679,597.41
10603110-09	Transmission and Distribution	105,361,394.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(27,034,914.86)
Net Value Transmission and Distribution		78,326,479.67
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
Net Value- Meters		-
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(315,778.34)
Net Value- Hydrants		418,589.89
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(17,377.85)
Net Value- Other Plants		52,664.40
Building and Other Structures		3,823,786.97
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(31,252.47)
Net Value-Building		256,126.53
10604070-02	Water Plant Structure and Improvement	5,307,775.88
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,740,115.44)
Net Value-Water Plant Structure and Improvement		3,567,660.44
Machinery and Equipment		738,871.49
10605020	Office Equipment	959,952.31
10605021	Accumulated Depreciation-Office Equipment	(585,000.23)
Net Value-Office Equipment		374,952.08
10605030	Information and Communication Technology Equipment	1,321,295.00
10605031	Accumulated Depreciation-Information and Commuation Technology Equipment	(957,375.59)
Net Value-Information and Communication Technology Equipment		363,919.41
Other Machineries and Equipment		15,699,183.18
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(8,040,968.76)
Net Value- Power Production Equipment		3,980,894.85
10605990-20	Pumping Equipment	31,023,256.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(19,972,990.27)
Net Value- Pumping Equipment		11,050,265.85
10605990-03	Water Treatment Equipment	333,940.00
10605991-04	Accumulated Value- Water Treatment Equipment	(38,289.90)
Net Value- Water Treatment Equipment		295,650.10
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(45,359.62)

Net Value- Tools		372,372.38
Transportation Equipment		3,974,204.96
10606010	Motor Vehicles	5,949,512.37
10606011	Accumulated Depreciation-Motor Vehicle	(1,975,307.41)
Net Value-Motor Vehicle		3,974,204.96
Other Assets		460,700.85
19999990	Other Assets	45,508.64
19999990	Other Assets	415,192.21
Construction in Progress		5,430,112.00
10699020	Construction in Progress - Infrastructure Asset	4,743,141.00
10699030	Construction in Progress - Building and Other Structures	38,971.00
10699070	Construction in Progress - Pumping Equipment	648,000.00
Total Non - Current Assets		115,873,696.08
Total Assets		145,162,049.70


LIABILITIES

Current Liabilities


Financial Liabilities		2,364,956.69
Payables		2,364,956.69
20101010	Accounts Payable -Current	2,364,956.69
Inter-Agency Payables		1,528,357.96
20201010	Due to BIR	793,892.09
20201020	Due to GSIS	631,341.97
20201030	Due to Pag-IBIG	121,507.97
20201040	Due to Philhealth	46,552.82
20201060	Due to Government Corporation	(64,936.89)
Bills/Bonds/Loans Payable		3,453,982.00
20102040-01	Loans Payable-Domestic	2,468,640.00
20102040-02	Loans Payable-Domestic	628,741.00
20102040-03	Loans Payable-Domestic	194,446.00
20102040-04	Loans Payable-Domestic	162,155.00
Total Current Liabilities		7,347,296.65
Financial Liabilities		41,300,143.19
Bills/Bonds/Loans Payable		41,300,143.19

20102040-01	Loans Payable-Domestic	25,685,444.19
20102040-02	Loans Payable-Domestic	6,276,531.00
20102040-03	Loans Payable-Domestic	2,666,648.00
20102040-04	Loans Payable-Domestic	6,671,520.00
Trust Liabilities		700,780.13
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
Deferred Credits/Unearned Income		2,850,508.94
20501990 Other Deferred Credits		447,788.94
20502990 Unearned Income (WMMF)		2,402,720.00
Provisions		9,946,139.75
20601020 Leave Benefits Payable		9,946,139.75
29999990 Other Payable - COA Region III		800,000.00
Total Non-Current Liabilities		55,597,572.01
Total Liabilities		62,944,868.66
EQUITY		
3070001010 Retained Earnings		73,887,822.92
Revenue /Income and Expense Summary		8,361,232.43
Prior Years' Adjustments		90.47
		(31,964.78)
Total Equity		82,217,181.04
Total Liabilities and Equity		145,162,049.70

Prepared By:


Mary Grace D. Bayangan
Division Manager C - Finance

Noted By:


Eng'r. Felixberto C. Legarda
General Manager C

GUIMBA WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF MAY 2019

Income

Business Income

40202090	Waterworks System Fees		
-01	Metered Sales- General Customers	6,374,899.70	30,760,749.53
-02	Unmetered Sales to General Customers	-	-
-99	Other Water Works System Fess	-	-
40202160	Sales Revenue	241,369.16	911,286.20
40202210	Interest Income	-	1,993.11
40202230	Fines and Penalties-Business Income	402,119.41	1,702,116.87
40202990	Other Business Income	-	400,000.00
Total Business Income		7,018,388.27	33,776,145.71
Total Service and Business Income		7,018,388.27	33,776,145.71
Total Income		7,018,388.27	33,776,145.71

Expenses

Personal Services

Salaries and Wages

50101010	Salaries and Wages-Regular	(1,658,340.00)	(8,171,980.00)
50101020	Salaries and Wages-Casual/Contractual	(11,135.00)	(131,025.00)
Total Salaries and Wages		(1,669,475.00)	(8,303,005.00)

Other Compensation

50102010	Personnel Economic Relief Allowance (PERA)	(142,000.00)	(695,000.00)
50102020	Representation Allowance (RA)	(28,500.00)	(142,500.00)
50102030	Transportation Allowance (TA)	(28,500.00)	(142,500.00)
50102040	Clothing/Uniform Allowance	-	(426,000.00)
50102100	Honoraria	-	-
50102110	Hazard Pay	(35,500.00)	(173,500.00)
50102120	Longevity Pay	-	-
50102130	Overtime and Night Pay	(189,993.00)	(814,305.81)
50102140	Year End Bonus	-	-
50102150	Cash Gift	-	-
50102990	Other Bonuses and Allowances	-	-
-12	Productivity Enhancement Incentive - Civilian	-	-
-14	Performance Based Bonus - Civilian	-	-
-39	Mid Year Bonus	-	-

Total Other Compensation		(424,493.00)	(2,393,805.81)
Personnel Benefit Contributions			
50103010	Retirement and Life Insurance Premiums	(198,771.48)	(979,111.82)
50103020	Pag-IBIG Contributions	(7,100.00)	(33,800.00)
50103030	PhilHealth Contributions	(20,222.69)	(99,344.92)
50103040	Employee Compensation Insurance Premiums	(7,100.00)	(35,700.00)
	Provident/Welfare Fund Contribution	-	-
Total Personnel Benefit Contribution		(233,194.17)	(1,147,956.74)
Other Personnel Benefits			
50104010	Pension Benefits	-	-
50104020	Retirement Gratuity	-	-
50104030	Terminal Leave Benefits	-	-
50104990	Other Personnel Benefits	-	-
Total Other Personnel Benefits		-	-
Total Personnel Services		(2,327,162.17)	(11,844,767.55)
Maintenance and Other Operating Expenses			
Traveling Expense			
50201010	Traveling Expenses-Local	(144,757.00)	(212,252.00)
50201010	Traveling Expenses-Foreign	-	-
Total Traveling Expenses		(144,757.00)	(212,252.00)
Training and Scholarship Expenses			
50202010	Training Expenses	(44,000.00)	(423,597.72)
	Scholarship Grants/ Expenses	-	-
Total Training and Scholarship Expenses		(44,000.00)	(423,597.72)
Supplies and Materials Expenses			
50203010	Office Supplies Expenses	(7,746.25)	(63,881.48)
50203020	Accountable Forms Expenses	-	(108,000.00)
50203030	Non-Accountable Forms Expenses	-	(100,800.00)
50203090	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(115,145.51)	(494,715.17)
50203090	Fuel, Oil and Lubricants Expenses-Genset	(94,132.85)	(104,465.47)
50203130	Chemical and Filtering Supplies Expense	(128,000.00)	(564,000.00)
50203210	Semi-Expendable Machinery and Equipment Expense	(312,650.00)	(1,267,250.00)
Total Supplies and Materials Expenses		(657,674.61)	(2,703,112.12)
Utilities Expenses			
50204020	Electricity Expenses - Office	(9,589.96)	(61,869.16)
50204020	Electricity Expenses - Pumping Stations	(912,969.30)	(3,715,254.45)
Total Utilities Expenses		(922,559.26)	(3,777,123.61)
Communication Expenses			

	Postage and Courier Services	(155.00)	(1,425.00)
50205020-01	Telephone Expenses - Mobile	(33,144.33)	(141,561.82)
50205020-02	Telephone Expenses - Landline	(4,665.25)	(23,489.34)
50205030	Internet Subscription Expenses	(8,240.19)	(45,112.77)
50205040	Cable, Satellite, Telegraph and Radio Expenses	(300.00)	(1,500.00)
Total Communication Expenses		(46,504.77)	(213,088.93)

Awards/Rewards, Prizes and Indemnities

50206030	Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities		-	-

Generation, Transmission and Distribution Expenses

50209010	Generation, Transmission and Distribution Expenses	(17,660.00)	(103,460.00)
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Confidential, Transmission and Distribution Expenses

50210030	Extraordinary and Miscellaneous Expenses	(5,145.00)	(5,145.00)
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Professional Services

50211010	Legal Services	-	-
50211020	Auditing Services	-	-
50211990	Other Professional Services	(21,000.00)	(63,000.00)
Total Professional Services		(21,000.00)	(63,000.00)

Repairs and Maintenance

50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	(37,274.00)	(241,786.17)
-100	Meters	(120,787.90)	(520,929.96)
50213040	Repairs and Maintenance-Building and Other Structures		-
-01	Buildings	(1,080.82)	(1,440.82)
-07	Water Plant, Structure and Improvements	(162,872.00)	(211,853.00)
50213050	Repairs and Maintenance-Machinery and Equipment		-
-02	Office Equipment	-	(17,207.00)
-03	ICT Equipment	(2,750.00)	(3,135.00)
-07	Communication Equipment	-	-
-16	Power Production Equipment	(65.00)	(14,147.27)
-17	Pumping Equipment	(7,175.00)	(51,150.00)
-18	Water Treatment Equipment	-	-
-19	Tools, Shops and Garage	(3,992.00)	(32,403.01)
-20	Power Operated Equipment	-	-
-99	Other Machinery Equipment	-	-
50213060	Repairs and Maintenance-Transportation Equipment	-	-
-1	Motor Vehicle	(8,568.18)	(203,705.29)
50213070	Repairs and Maintenance- Furniture and Fixtures	-	-
50213210	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	-
50213220	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	-

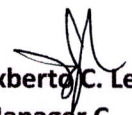
Total Repairs and Maintenance		(344,564.90)	(1,297,757.52)
Taxes, Insurance Premiums and Other Fees			
50215010	Taxes, Duties and Licenses	-	(10,678.46)
	Franchise Tax	-	(308,284.07)
50215030	Insurance Expenses	(4,082.09)	(22,719.43)
Taxes, Insurance Premiums and Other Fees		(4,082.09)	(341,681.96)
Other Maintenance and Operating Expenses			
50299010	Advertising, Promotional and Marketing Expenses	-	-
50299030	Representation Expenses	(36,011.20)	(139,883.85)
50299060	Membership Dues and Contribution to Organizations	-	(18,954.45)
50299120	Directors and Committee Member's Fee	(30,870.00)	(154,350.00)
50299990	Other Maintenance and Operating Expenses	(64,214.50)	(140,534.50)
Total Other Maintenance and Operating Expenses		(131,095.70)	(453,722.80)
Total Maintenance and Other Operating Expenses		(2,339,043.33)	(9,593,941.66)
Financial Expenses			
Financial Expenses			
50301020	Interest Expenses	(253,947.00)	(1,298,563.00)
50301040	Bank Charges	-	-
Total Financial Expenses		(253,947.00)	(1,298,563.00)
Non-Cash Expenses			
Depreciation			
50501030	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(263,748.58)	(1,317,362.54)
	Reservoir and Tank	(14,179.80)	(70,899.01)
	Other Plants	(525.32)	(2,626.59)
	Hydrants	(1,835.92)	(9,179.60)
	Water Meter	-	-
50501040	Depreciation-Building and Other Structures		
	Building	(1,077.67)	(5,388.36)
	Water Plant, Structure and Improvement	(13,269.44)	(66,347.18)
50501050	Depreciation- Machinery and Equipment		
	Office Equipment	(7,263.00)	(30,471.00)
	ICT Equipment	(7,273.62)	(32,567.51)
	Tools	(3,132.99)	(15,664.95)
	Power Production Equipment	(31,279.83)	(156,399.16)
	Pumping Equipment	(159,606.86)	(798,034.34)
	Water Treatment Equipment	(5,009.10)	(13,329.30)
50501060	Depreciation- Transportation Equipment	(37,312.11)	(159,371.53)
50501070	Depreciation- Furniture, Fixtures and Books	-	-
Total Depreciation		(545,514.24)	(2,677,641.07)

Impairment Loss		
50503020 Impairment Loss-Accounts Receivable	-	-
Total Non-Cash Expenses	(545,514.24)	(2,677,641.07)
Total Expenses	(5,465,666.74)	(25,414,913.28)
Profit/(Loss) Before Tax	1,552,721.53	8,361,232.43
Income Tax Expense/ (Benefit)	-	-
Profit/(Loss) After Tax	1,552,721.53	8,361,232.43

Prepared By:


Mary Grace D. Batangan
Division Manager C - Finance

Noted By:


Eng'r. Felixberto C. Legarda
General Manager C

**GUIMBA WATER DISTRICT
STATEMENT OF CASH FLOWS
FOR THE MONTH OF MAY 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows		
Collection of Water Bill	6,894,554.49	31,077,883.70
Collection of Fines and Penalties	402,119.41	1,702,116.87
Collection of Receivables	-	-
Collection of Other Water Works System Fees	507,909.25	1,934,074.23
Collection of Other Revenues (WMMF)	288,612.35	1,291,504.50
Collection of COA Disallowances and Other	-	-
Receivables	-	-
Bid Documents	-	5,000.00
Return of Cash Advance	-	46,375.00
Total Cash Inflows	8,093,195.50	36,056,954.30
Cash Outflows		
Purchase of Supplies and Other Materials	635,144.35	3,474,352.85
Salaries and Wages- Regular	1,221,702.30	6,286,898.34
Salaries and Wages- Contractual	49,385.00	216,615.00
Other Compensation	282,493.00	1,544,973.00
Remittance to National Government Agencies	951,618.82	5,431,897.92
Grant of Cash Advance	85,000.00	170,000.00
Payment of Accounts Payable	-	100,329.92
Other Disbursement	-	-
Payment of Other Operating Expense	1,656,734.57	6,116,606.44
Total Cash Outflows	4,882,078.04	23,341,673.47
NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES	3,211,117.46	12,715,280.83
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of Interest Earned	-	1,993.11
Total Cash Inflows	-	1,993.11
Cash Outflows		
Acquisition of Property Plant and Equipment	691,963.32	6,360,784.77
Total Cash Outflows	691,963.32	6,360,784.77
NET CASH USED IN INVESTING ACTIVITIES	(691,963.32)	(6,358,791.66)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment of Domestic Loan	735,524.00	3,678,007.00
Total Cash Outflows	735,524.00	3,678,007.00
NET CASH USED IN FINANCING ACTIVITIES	(735,524.00)	(3,678,007.00)
NET CASH PROVIDED BY/ (USED IN) OPERATING, INVESTING AND FINANCING ACTIVITIES	1,783,630.14	2,678,482.17
CASH AND CASH EQUIVALENTS- BEGINNING	12,096,620.73	11,201,768.70
CASH AND CASH EQUIVALENTS- ENDING	13,880,250.87	13,880,250.87

Prepared By:

Mary Grace D. Batangan
Division Manager C- Finance

Noted By:

Eng'r. Felixberto C. Legarda
General Manager- C

**GUIMBA WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF APRIL 2019**

ASSETS

Current Assets

Cash and Cash Equivalent

12,096,620.73

Cash on Hand

286,761.53

10101010 Cash - Collecting Officers

266,761.53

Petty Cash

20,000.00

Cash in Bank-Local Currency

11,809,859.20

10102020 Cash in Bank-Local Currency, Current Account

7,255,755.97

10102030-01 Cash in Bank-Local Currency, Joint Savings Account

2,764,333.21

10102030-02 Cash in Bank-Local Currency, Savings Account

1,789,770.02

Receivables

11,557,049.08

Loans and Receivable Accounts

9,694,676.90

10301010 Accounts Receivable

10,002,455.21

10301011 Allowance for Impairment-Accounts Receivable

(307,778.31)

Net Value-Accounts Receivable

9,694,676.90

Other Receivable

1,862,372.18

10305010 Receivables-Disallowances/Charges

447,783.94

10305020 Due From Officers and Employees

30,000.00

10305990 Other Receivable

286,979.82

10305990-01 Other Receivable- PSP

1,097,608.42

Inventories

4,437,757.64

10404190 Electrical Supplies Inventory

-

10404990 Other Supplies and Materials Inventory

4,222,906.06

10405020 Semi-Expendable Office Equipment

12,800.00

10405030 Semi-Expendable Information and Communication Technology

42,691.00

10405190 Semi-Expendable Other Machinery and Equipment

-

-03 Water Treatment Equipment

55,620.00

-04 Tools

69,943.58

10406010 Semi-Expendable Furiniture, Fixtures

33,797.00

Other Current Assets

101,832.16

10305070 Guaranty Deposit

101,832.16

Total Current Assets

28,193,259.61

Non-Current Assets

Property, Plant and Equipment

110,484,341.47

Land

4,269,505.26

10601010	Land	4,269,505.26
Infrastructure Assets		81,757,620.99
10603110	Plant-Utility Plant Services	81,757,620.99
10603110-08	Reservoir and Tanks	5,671,922.17
10603111-08	Accumulated Depreciation - Reservoir and Tank	(2,978,144.96)
Net Value Reservoir and Tanks		2,693,777.21
10603110-09	Transmission and Distribution	105,361,394.53
10603111-09	Accumulated Depreciation - Transmission and Distribution	(26,771,166.28)
Net Value Transmission and Distribution		78,590,228.25
10603110-12	Meters	-
10603111-12	Accumulated Depreciation - Meters	-
Net Value- Meters		-
10603110-14	Hydrants	734,368.23
10603111-14	Accumulated Depreciation - Hydrants	(313,942.42)
Net Value- Hydrants		420,425.81
10603110-16	Other Plants	70,042.25
10603111-16	Accumulated Depreciation - Other Plants	(16,852.53)
Net Value- Other Plants		53,189.72
Building and Other Structures		3,838,134.08
10604010	Building	287,379.00
10604011	Accumulated Depreciation-Building	(30,174.80)
Net Value-Building		257,204.20
10604070-02	Water Plant Structure and Improvement	5,307,775.88
10604071-02	Accumulated Depreciation- Water Plant Structure and Improvement	(1,726,846.00)
Net Value-Water Plant Structure and Improvement		3,580,929.88
Machinery and Equipment		709,352.11
10605020	Office Equipment	959,952.31
10605021	Accumulated Depreciation-Office Equipment	(577,737.23)
Net Value-Office Equipment		382,215.08
10605030	Information and Communication Technology Equipment	1,277,239.00
10605031	Accumulated Depreciation-Information and Communtion Technology Equipment	(950,101.97)
Net Value-Information and Communication Technology Equipment		327,137.03
Other Machineries and Equipment		15,898,211.96
10605990-01	Power Production Equipment	12,021,863.61
10605991-01	Accumulated Depreciation - Power Production Equipment	(8,009,688.93)
Net Value- Power Production Equipment		4,012,174.68
10605990-20	Pumping Equipment	31,023,256.12
10605991-20	Accumulated Depreciation - Pumping Equipment	(19,813,383.41)
Net Value- Pumping Equipment		11,209,872.71
10605990-03	Water Treatment Equipment	333,940.00
10605991-04	Accumulated Value- Water Treatment Equipment	(33,280.80)
Net Value- Water Treatment Equipment		300,659.20
10605990-99	Tools	417,732.00
10605991-99	Accumulated Depreciation- Tools	(42,226.63)

Net Value- Tools		375,505.37
Transportation Equipment		4,011,517.07
10606010	Motor Vehicles	5,949,512.37
10606011	Accumulated Depreciation-Motor Vehicle	(1,937,995.30)
Net Value-Motor Vehicle		4,011,517.07
Other Assets		460,700.85
19999990	Other Assets	45,508.64
19999990	Other Assets	415,192.21
Construction in Progress		4,701,201.00
10699020	Construction in Progress - Infrastructure Asset	4,701,201.00
10699030	Construction in Progress - Building and Other Structures	-
Total Non - Current Assets		115,646,243.32
Total Assets		143,839,502.93

LIABILITIES

Current Liabilities

Financial Liabilities		2,384,563.85
Payables		2,384,563.85
20101010	Accounts Payable -Current	2,384,563.85
Inter-Agency Payables		1,503,432.76
20201010	Due to BIR	804,360.19
20201020	Due to GSIS	596,806.92
20201030	Due to Pag-IBIG	120,649.98
20201040	Due to Philhealth	46,552.64
20201060	Due to Government Corporation	(64,936.97)
Bills/Bonds/Loans Payable		3,935,559.00
20102040-01	Loans Payable-Domestic	2,811,794.00
20102040-02	Loans Payable-Domestic	716,221.00
20102040-03	Loans Payable-Domestic	222,224.00
20102040-04	Loans Payable-Domestic	185,320.00
Total Current Liabilities		7,823,555.61
Financial Liabilities		41,300,143.19
Bills/Bonds/Loans Payable		41,300,143.19
20102040-01	Loans Payable-Domestic	25,685,444.19

20102040-02	Loans Payable-Domestic	6,276,531.00
20102040-03	Loans Payable-Domestic	2,666,648.00
20102040-04	Loans Payable-Domestic	6,671,520.00
Trust Liabilities		700,780.13
Trust Liabilities		700,780.13
20401040	Guaranty/Security Deposit Payable	700,780.13
Deferred Credits/Unearned Income		2,601,068.94
20501990 Other Deferred Credits		447,788.94
20502990 Unearned Income (WMMF)		2,153,280.00
Provisions		9,949,495.55
20601020 Leave Benefits Payable		9,949,495.55
29999990 Other Payable - COA Region III		800,000.00
Total Non-Current Liabilities		55,351,487.81
Total Liabilities		63,175,043.42
EQUITY		
3070001010 Retained Earnings		73,887,822.92
Revenue /Income and Expense Summary		6,808,510.90
Prior Years' Adjustments		90.47
		(31,964.78)
Total Equity		80,664,459.51
Total Liabilities and Equity		143,839,502.93

Prepared By:


Mary Grace D. Batangan
Division Manager C - Finance

Noted By:


Eng'r. Felixberto C. Legarda
General Manager C

GUIMBA WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH OF APRIL 2019

Income

Business Income

40202090	Waterworks System Fees		
-01	Metered Sales- General Customers	6,562,490.71	24,385,849.83
-02	Unmetered Sales to General Customers	-	-
-99	Other Water Works System Fess	-	-
40202160	Sales Revenue	228,465.80	669,917.04
40202210	Interest Income	-	1,993.11
40202230	Fines and Penalties-Business Income	339,465.17	1,299,997.46
40202990	Other Business Income	-	400,000.00
Total Business Income		7,130,421.68	26,757,757.44

Total Service and Business Income

7,130,421.68 26,757,757.44

Total Income

7,130,421.68 26,757,757.44

Expenses

Personal Services

Salaries and Wages

50101010	Salaries and Wages-Regular	(1,658,340.00)	(6,513,640.00)
50101020	Salaries and Wages-Casual/Contractual	(12,053.00)	(119,890.00)
Total Salaries and Wages		(1,670,393.00)	(6,633,530.00)

Other Compensation

50102010	Personnel Economic Relief Allowance (PERA)	(142,000.00)	(553,000.00)
50102020	Representation Allowance (RA)	(28,500.00)	(114,000.00)
50102030	Transportation Allowance (TA)	(28,500.00)	(114,000.00)
50102040	Clothing/Uniform Allowance	-	(426,000.00)
50102100	Honoraria	-	-
50102110	Hazard Pay	(35,500.00)	(138,000.00)
50102120	Longevity Pay	-	-
50102130	Overtime and Night Pay	(149,455.00)	(624,312.81)
50102140	Year End Bonus	-	-
50102150	Cash Gift	-	-
50102990	Other Bonuses and Allowances	-	-
-12	Productivity Enhancement Incentive - Civilian	-	-
-14	Performance Based Bonus - Civilian	-	-
-39	Mid Year Bonus	-	-

Total Other Compensation		(383,955.00)	(1,969,312.81)
Personnel Benefit Contributions			
50103010	Retirement and Life Insurance Premiums	(198,771.48)	(780,340.34)
50103020	Pag-IBIG Contributions	(7,100.00)	(26,700.00)
50103030	PhilHealth Contributions	(20,222.69)	(79,122.23)
50103040	Employee Compensation Insurance Premiums	(7,100.00)	(28,600.00)
	Provident/Welfare Fund Contribution	-	-
Total Personnel Benefit Contribution		(233,194.17)	(914,762.57)
Other Personnel Benefits			
50104010	Pension Benefits	-	-
50104020	Retirement Gratuity	-	-
50104030	Terminal Leave Benefits	-	-
50104990	Other Personnel Benefits	-	-
Total Other Personnel Benefits		-	-
Total Personnel Services		(2,287,542.17)	(9,517,605.38)
Maintenance and Other Operating Expenses			
Traveling Expense			
50201010	Traveling Expenses-Local	(11,995.00)	(67,495.00)
50201010	Traveling Expenses-Foreign	-	-
Total Traveling Expenses		(11,995.00)	(67,495.00)
Training and Scholarship Expenses			
50202010	Training Expenses	(339,997.72)	(379,597.72)
	Scholarship Grants/ Expenses	-	-
Total Training and Scholarship Expenses		(339,997.72)	(379,597.72)
Supplies and Materials Expenses			
50203010	Office Supplies Expenses	(32,211.39)	(56,135.23)
50203020	Accountable Forms Expenses	-	(108,000.00)
50203030	Non-Accountable Forms Expenses	-	(100,800.00)
50203090	Fuel, Oil and Lubricants Expenses-Motor Vehicle	(114,945.43)	(379,569.66)
50203090	Fuel, Oil and Lubricants Expenses-Genset	-	(10,332.62)
50203130	Chemical and Filtering Supplies Expense	(152,000.00)	(436,000.00)
50203210	Semi-Expendable Machinery and Equipment Expense	(275,650.00)	(954,600.00)
Total Supplies and Materials Expenses		(574,806.82)	(2,045,437.51)
Utilities Expenses			
50204020	Electricity Expenses - Office	(11,132.73)	(52,279.20)
50204020	Electricity Expenses - Pumping Stations	(648,656.53)	(2,802,285.15)
Total Utilities Expenses		(659,789.26)	(2,854,564.35)
Communication Expenses			

	Postage and Courier Services	(1,270.00)	(1,270.00)
50205020-01	Telephone Expenses - Mobile	(22,755.33)	(108,417.49)
50205020-02	Telephone Expenses - Landline	(4,634.68)	(18,824.09)
50205030	Internet Subscription Expenses	(11,691.15)	(36,872.58)
50205040	Cable, Satellite, Telegraph and Radio Expenses	(300.00)	(1,200.00)
Total Communication Expenses		(40,651.16)	(166,584.16)

Awards/Rewards, Prizes and Indemnities

50206030	Indemnities	-	-
Total Awards/Rewards, Prizes and Indemnities		-	-

Generation, Transmission and Distribution Expenses

50209010	Generation, Transmission and Distribution Expenses	(13,000.00)	(85,800.00)
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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	-	-
50211990	Other Professional Services	(21,000.00)	(42,000.00)
Total Professional Services		(21,000.00)	(42,000.00)


Repairs and Maintenance

50213030	Repairs and Maintenance-Infrastructure Assets		
-04	Water Supply System	(20,376.00)	(204,512.17)
-100	Meters	(145,744.55)	(400,142.06)
50213040	Repairs and Maintenance-Building and Other Structures		-
-01	Buildings	(360.00)	(360.00)
-07	Water Plant, Structure and Improvements	(32,625.00)	(48,981.00)
50213050	Repairs and Maintenance-Machinery and Equipment		-
-02	Office Equipment	(17,207.00)	(17,207.00)
-03	ICT Equipment	-	(385.00)
-07	Communication Equipment	-	-
-16	Power Production Equipment	(7,320.00)	(14,082.27)
-17	Pumping Equipment	(20,000.00)	(43,975.00)
-18	Water Treatment Equipment	-	-
-19	Tools, Shops and Garage	(1,275.00)	(28,411.01)
-20	Power Operated Equipment	-	-
-99	Other Machinery Equipment	-	-
50213060	Repairs and Maintenance-Transportation Equipment	-	-
-1	Motor Vehicle	(7,610.57)	(195,137.11)
50213070	Repairs and Maintenance- Furniture and Fixtures	-	-
50213210	Repairs and Maintenance- Semi-Expendable Machinery Equ	-	-
50213220	Repairs and Maintenance- Semi-Expendable Machinery Fur	-	-

Total Repairs and Maintenance		(252,518.12)	(953,192.62)
Taxes, Insurance Premiums and Other Fees			
50215010	Taxes, Duties and Licenses	-	(10,678.46)
	Franchise Tax	(308,284.07)	(308,284.07)
50215030	Insurance Expenses	-	(18,637.34)
Taxes, Insurance Premiums and Other Fees		(308,284.07)	(337,599.87)
Other Maintenance and Operating Expenses			
50299010	Advertising, Promotional and Marketing Expenses	-	-
50299030	Representation Expenses	(28,900.25)	(103,872.65)
50299060	Membership Dues and Contribution to Organizations	-	(18,954.45)
50299120	Directors and Committee Member's Fee	(30,870.00)	(123,480.00)
50299990	Other Maintenance and Operating Expenses	(15,666.00)	(76,320.00)
Total Other Maintenance and Operating Expenses		(75,436.25)	(322,627.10)
Total Maintenance and Other Operating Expenses		(2,297,478.40)	(7,254,898.33)
Financial Expenses			
Financial Expenses			
50301020	Interest Expenses	(256,909.00)	(1,044,616.00)
50301040	Bank Charges	-	-
Total Financial Expenses		(256,909.00)	(1,044,616.00)
Non-Cash Expenses			
Depreciation			
50501030	Depreciation-Infrastructure Assets		
	Transmission and Distribution	(263,403.49)	(1,053,613.96)
	Reservoir and Tank	(14,179.81)	(56,719.21)
	Other Plants	(525.31)	(2,101.27)
	Hydrants	(1,835.92)	(7,343.68)
	Water Meter	-	-
50501040	Depreciation-Building and Other Structures		
	Building	(1,077.68)	(4,310.69)
	Water Plant, Structure and Improvement	(13,269.44)	(53,077.74)
50501050	Depreciation- Machinery and Equipment		
	Office Equipment	(5,802.00)	(23,208.00)
	ICT Equipment	(6,886.62)	(25,293.89)
	Tools	(3,132.99)	(12,531.96)
	Power Production Equipment	(31,279.83)	(125,119.33)
	Pumping Equipment	(159,606.87)	(638,427.48)
	Water Treatment Equipment	(2,080.05)	(8,320.20)
50501060	Depreciation- Transportation Equipment	(37,312.11)	(122,059.42)
50501070	Depreciation- Furniture, Fixtures and Books	-	-
Total Depreciation		(540,392.12)	(2,132,126.83)

Impairment Loss			
50503020	Impairment Loss-Accounts Receivable	-	-
Total Non-Cash Expenses		(540,392.12)	(2,132,126.83)
Total Expenses		(5,382,321.69)	(19,949,246.54)
Profit/(Loss) Before Tax		1,748,099.99	6,808,510.90
Income Tax Expense/ (Benefit)		-	-
Profit/(Loss) After Tax		1,748,099.99	6,808,510.90

Prepared By:


Mary Grace D. Batangan
 Division Manager C - Finance

Noted By:


Eng'r. Felixberto C. Legarda
 General Manager C