



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED STATEMENT OF INCOME AND EXPENSES for the month of NOVEMBER 2015

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,155,744.39	44,228,573.44
612	Interest Income	-	2,510.70
618	Other Business and Service Income		-
-01	Misc. Service Revenues	212,110.25	1,592,689.95
-04	Other Water Revenues		10,000.00
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	313,321.29	3,180,484.48
659	Other Income (WMMF)	157,520.00	1,666,900.00
GROSS PROFIT FROM SALES		P 4,838,695.93	P 50,681,158.57

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulares	855,837.00	8,270,496.00
706	Salaries & Wages - Others	91,219.50	1,501,525.40
707	Personal Economic Relief Allowance (PERA)	94,000.00	888,500.00
710	Representation Allowance	8,500.00	87,125.00
711	Transportation Allowance	8,500.00	87,125.00
712	Clothing / Uniform Allowance		190,000.00
713	Honoraria		
714	Year-End Bonus	470,552.00	912,067.00
719	Other Bonuses and Allowances		
-01	Productivity Incentive Bonus		
-02	Rice Allowance		
-03	Medical / Dental Allowance		
-04	Financial Assistance		
-05	Productivity Bonus		
-06	Others	26,878.00	736,089.00
721	Life and Retirement Insurance Contributions	108,674.48	1,038,449.40
722	PAG-IBIG Contributions	4,700.00	44,500.00
723	Philhealth Contributions	10,200.00	97,100.00
725	Provident Fund Contributions		
Other Personnel Benefits			
731	Pension Benefits - Regular		
734	Retirement Benefits - Regular		
737	Vacation & Sick Leave Benefits	-	132,165.18
749	Other Personnel Benefits		
-01	Overtime and Holiday Pay	-	547,397.50
-02	Hazard Pay		
Total Personal Services		P 1,679,060.98	14,532,539.48

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	10,329.05	262,834.80
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	37,984.19	506,037.92
-02	Generator Sets	143,372.00	398,687.00
765	Other Supplies Expenses		-
-01	Accountable Forms		90,000.00

HONORARIA

38,220.00 382,200.00

Travel and Educational Expenses

766	Travel Expenses	95,754.50	297,005.50
767	Training and Scholarship Expenses	4,500.00	325,253.24
01	Gender and Development Expense		



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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	2,934,562.37	
	Accumulated Depreciation	(1,097,573.11)	1,836,989.26
	Total Property, Plant & Equipment		P 93,616,092.19
	Total Non-Current Assets		P 93,616,092.19
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 108,283,742.09

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

	Payable Accounts		
401	Accounts Payable		4,141,106.19
	Inter-Agency Payables		
412	Due to National Government Agencies		
-01	GSIS		254,855.92
-02	Pag-Ibig Fund		71,226.06
-03	Philhealth		25,700.00
-04	BIR		789,223.04
-05	LBP (employees loans)		173,515.56
	Total Current Liabilities	P	5,455,626.77
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	40,731,347.19
	Loans Payable - (4-2629)		10,112,181.00
	Loans Payable - (9-0069)		4,027,770.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	30,744,596.55
			16,078,656.51
			(15,000.00)

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS			P 108,283,742.09
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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 BALANCE SHEET

as of NOVEMBER 2015

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		91,562.34
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		2,404,492.59
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		353,228.05
Receivables Accounts			
111	Account Receivables		6,511,446.37
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		45,508.64
135	Due from Officers & Employees		1,146,326.71
136	Receivables - Disallowances / Charges		447,783.94
149	Other Receivables		271,500.00
Inventories			
169	Other Inventories		3,695,807.84
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets		P	14,458,033.70
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	(2,396,772.94)	3,275,149.23
-09	Transmission & Distribution Mains	83,379,505.53	
303-09	Accumulated Depreciation	(16,893,683.67)	66,485,821.86
203-12	Meters	8,178,605.00	
303-12	Accumulated Depreciation	(3,782,634.75)	4,395,970.25
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(238,669.67)	495,698.56
-16	Other Plants	540,913.00	
303-16	Accumulated Depreciation	(335,456.30)	205,456.70
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,241,059.56)	3,195,183.18
-05	Administrative Structures & Improvements	30,761.57	
305-05	Accumulated Depreciation	(24,570.80)	6,190.77
Equipment and Machinery			
207	Office Equipment	623,152.60	
307	Accumulated Depreciation	(497,616.47)	125,536.13
	IT Equipment & Softwares	1,348,216.78	
	Accumulatec	(896,366.53)	451,850.25
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,203,794.71)	1,994,034.90
-02	Pumping Equipment	24,263,105.12	
325-02	Accumulated Depreciation	(14,537,282.49)	9,725,822.63
-03	Water Treatment Equipment	632,528.71	
325-03	Accumulated Depreciation	(569,275.84)	63,252.87



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DETAILED CASHFLOW STATEMENT

for the month of NOVEMBER 2015

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income

Metered Sales

4,710,848.43

48,911,086.79

Interest Income

-

2,510.70

Other Business and Service Income

Misc. Service Revenues

331,470.90

3,367,696.91

Other Water Revenues

-

10,000.00

Other Income - Refunds

-

70,000.00

Due from Officers & Employees

64,568.50

269,894.94

Advances to Officers & Employees

Other Receivable

115,425.00

Total Cash Inflows from Operating Activities

P 5,106,887.83

52,746,614.34

Cash Outflows

Purchase of Supplies & Other Materials

P

93,000.00

1,925,680.50

Salaries & Wages

Regulars

531,625.75

5,076,952.78

Contractuals (daily basis)

91,219.50

1,331,435.57

Payment of Operating Expenses

Cash Advances

10,500.00

1,039,970.00

Other Personal Services

548,309.51

2,977,791.86

Maintenance and Operating Expenses

838,298.98

8,808,262.69

Remittances to National Government Agencies

540,789.28

6,834,587.68

Loans Payable-Domestic / Interest Expense

700,931.00

7,710,241.00

Acquisition / Purchase of P.P.E.

U.P.I.S.

1,330,270.72

3,896,496.72

C.W.I.P.

-

-

Account's Payables (Others)

1,391,490.28

12,149,075.28

Refunds

-

2,700.00

Total Cash Outflows

P 6,076,435.02

51,753,194.08

Total Cash Provided by Operating Activities

P (969,547.19)

993,420.26

Add: Cash & Cash Equivalents - Beginning

3,823,830.57

1,860,863.12

Cash & Cash Equivalents - Ending

P 2,854,283.38

2,854,283.38

Prepared by:

MARY GRACE D. BATANGAN
Sr. Corporate Accountant

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



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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 3,313.00 147,758.75

Total Maintenance & Other Operating Expenses

P 1,139,095.22 11,142,523.28

Financial Expenses

975 Interest Expense 349,641.00 3,964,391.00

Total Financial Expenses

P 349,641.00 3,964,391.00

TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES

P 3,167,797.20 29,639,453.76

Doubtful Accounts, Depreciation, Amortization & Depletion

901 Doubtful Accounts Expenses
-01 Uncollectible Accounts
902 Depreciation - Land Improvements
903 Depreciation - Plant (UPIS)
-01 Power Production 11,693.99 126,938.90
Pumping Equipment 112,552.32 1,144,202.99
Transmission & Distribution Mains 206,499.22 2,177,213.81
Reservoir & Tanks 14,179.81 155,977.86
Hydrants 1,835.92 20,195.12
Meters 100,311.75 1,012,278.00
904 Depreciation - Buildings & Other Structures 115.35 1,268.86
Pumping Stations 11,090.61 121,996.71
907 Depreciation - Office Equipment 1,013.63 11,877.36
Communication Equipments -
Medical, Dental & Laboratory Equipment -
914 Depreciation - Land Transport Equipment 5,587.48 56,287.28
925 Depreciation - Other Machinery Equipment 1,695.04 15,327.10
926 Depreciation - Furniture & Fixtures -
927 Depreciation - IT Equipment 10,246.80 119,484.31

TOTAL DEPRECIATION

476,821.92 4,963,048.30

NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX

P 1,194,076.81 16,078,656.51

NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX

P 1,670,898.73 21,041,704.81

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



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Utility Expenses

Electricity Expenses		
Office	11,439.71	171,339.20
Pumping Stations	506,889.25	5,595,949.62

Communication Expenses

Postage and Deliveries		-
Telephone Expenses - Landline	8,532.76	98,813.01
Telephone Expenses - Mobile	29,460.98	251,578.25
Cable, Satellite, Telegraph & Radio Expense	280.00	2,800.00

Printing and Advertising Expenses

Advertising, Promotional and Marketing Expenses		-
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Taxes, Duties and Premiums

Taxes, Duties and Licenses	8,200.00	12,593.11
Insurance Premiums	-	39,933.91

Representation Expenses

Representation Expense	10,767.00	124,517.81
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Awards, Prizes and Other Claims

Indemnities and Other Claims		-
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Generation & Distribution Expenses

Generation, Transmission & Distribution Expenses		-
Water Treatment Operations Expenses	9,000.00	78,000.00
Chemicals, Filtering and Lab. Supplies E:	98,000.00	1,126,120.00

Membership Dues and Contribution Expenses

Membership Dues and Contributions to Organizations		24,644.00
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Repairs and Maintenance

Repairs and Maintenance - Land Improvements		-
Repairs and Maintenance - PLANT (UPIS)		-
Maintenance of Wells		-
Maintenance of Reservoirs & Tanks		-
Maint. of Transmission & Dist. Mains	1,150.00	54,939.00
Maintenance of Meters	90,550.34	798,006.84
Maintenance of Hydrants		-
Repairs and Maintenance - Buildings & Other Structures		-
Maint. of Pumping Plant Structures & Impi	9,863.20	147,868.40
Maint. of Gen. Admin. Structures & Improv.		572.00
Repairs & Maintenance - Office Equipments	710.00	11,215.00
Repairs & Maintenance - Land Transportation Equipmen	5,069.24	91,197.30
Repairs & Maintenance - Other Machinery Equipment		-
Power Production Equipment	10,450.00	87,531.62
Pumping Equipment		-
Water Treatment Equipment	-	1,185.00
Communication Equipment		-
Power Operated Equipment		580.00
Tools, Shop & Garage Equipment	5,260.00	13,362.00
Other PPE		-
Repairs & Maint.-Furniture & Fixtures		-