



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET

as of NOVEMBER 2016

ASSETS AND OTHER DEBITS

Current Assets			
Cash on Hand			
102	Cash-Collecting Officers		428,373.65
104	Petty Cash Fund		5,000.00
107	Cash in Bank-Local Currency-Current Account		4,134,711.06
107-01	Cash in Bank-Local Currency-Savings Account (JSA)		383,408.59
Receivables Accounts			
111	Account Receivables		7,954,656.30
301	Allowance for Doubtful Accounts		(616,454.94)
Other Receivables			
134	Advances to Officers & Employees		60,508.64
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		1,112,608.42
Inventories			
169	Other Inventories		2,762,259.32
Prepayments, Deposits & Deferred Charges			
186	Guaranty Deposit		101,832.16
Total Current Assets		P	17,046,187.14
Non Current Assets			
Property, Plant & Equipment			
201	Land		3,780,606.26
Plant, Building & Structures			
203	Plant (UPIS)		
-08	Reservoir & Tanks	5,671,922.17	
303-08	Accumulated Depreciation	(2,566,930.60)	3,104,991.57
-09	Transmission & Distribution Mains	91,460,731.53	
303-09	Accumulated Depreciation	(19,488,245.86)	71,972,485.67
203-12	Meters	10,496,655.00	
303-12	Accumulated Depreciation	(5,089,164.00)	5,407,491.00
-14	Hydrants	734,368.23	
303-14	Accumulated Depreciation	(260,700.72)	473,667.51
-16	Other Plants	559,413.00	
303-16	Accumulated Depreciation	(356,164.25)	203,248.75
204	Building and Other Structures		
-02	Pumping Plant Structures & Improvements	4,436,242.74	
304-02	Accumulated Depreciation	(1,374,146.84)	3,062,095.90
-05	Administrative Structures & Improvements	318,140.57	
305-05	Accumulated Depreciation	(36,731.79)	281,408.78
Equipment and Machinery			
207	Office Equipment	710,112.60	
307	Accumulated Depreciation	(519,358.07)	190,754.53
	IT Equipment & Softwares	1,505,271.78	
	Accumulated Depreciation	(1,015,316.24)	489,955.54
225	Other Machinery & Equipment		
-01	Power Production Equipment	9,197,829.61	
325-01	Accumulated Depreciation	(7,344,122.61)	1,853,707.00
-02	Pumping Equipment	25,158,905.12	
325-02	Accumulated Depreciation	(15,900,645.30)	9,258,259.82
-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	2,981,562.37	
	Accumulated Depreciation	(1,276,012.87)	1,705,549.50
	Total Property, Plant & Equipment		P 101,864,190.30
	Total Non-Current Assets		P 101,864,190.30
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 119,119,993.64

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		355,613.64
-02	Pag-Ibig Fund		91,642.69
-03	Philhealth		31,850.00
-04	BIR		759,573.03
-05	LBP (employees loans)		(30,904.24)
	Total Current Liabilities	P	4,394,843.89
426	Guaranty Deposits Payable		700,780.13
	Non-Current Liabilities		
	Loans / Lease Payable		
433	Loans Payable - Domestic (4-1951)	P	37,473,751.19
	Loans Payable - (4-2629)		9,287,633.00
	Loans Payable - (9-0069)		3,694,434.00
	Deferred Credits		
459	Other Deferred Credits	P	447,783.94
	EQUITY		
481	Retained Earnings	P	48,058,561.83
			(151,967.65)
			296.65
			15,213,876.66

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS P 119,119,993.64

Prepared by:

MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

ENG'R. FELIXBERTO C. LEGARDA
General Manager



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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of NOVEMBER 2016

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,965,077.48	49,083,690.76
612	Interest Income		5,110.42
618	Other Business and Service Income		-
-01	Misc. Service Revenues	194,425.19	1,845,539.07
-04	Other Water Revenues	-	369,333.50
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	296,712.37	3,113,475.45
659	Other Income (WMMF)	183,780.00	1,897,280.00
GROSS PROFIT FROM SALES		P 5,639,995.04	P 56,314,429.20

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulares	1,158,113.50	11,542,887.60
706	Salaries & Wages - Others	52,921.75	757,864.75
707	Personal Economic Relief Allowance (PERA)	111,000.00	1,184,500.00
710	Representation Allowance	26,000.00	166,000.00
711	Transportation Allowance	26,000.00	166,000.00
712	Clothing / Uniform Allowance	-	230,000.00
713	Honoraria		-
714	Year-End Bonus		-
-01	13th Month Pay	1,174,581.00	1,174,581.00
-02	Cash Gift	280,000.00	280,000.00
719	Other Bonuses and Allowances		-
-01	Productivity Incentive Bonus		-
-02	Rice Allowance		-
-03	Medical / Dental Allowance		-
-06	Others		878,512.00
721	Life and Retirement Insurance Contributions	143,508.16	1,434,697.69
722	PAG-IBIG Contributions	5,600.00	58,600.00
723	Philhealth Contributions	13,275.00	132,537.00
725	Provident Fund Contributions		-
Other Personnel Benefits			-
731	Pension Benefits - Regular		-
734	Retirement Benefits - Regular		-
737	Vacation & Sick Leave Benefits	-	5,745.63
749	Other Personnel Benefits		-
-01	Overtime and Holiday Pay	92,935.00	912,269.00
-3	Longevity Pay	25,000.00	90,000.00
Total Personal Services		P 3,108,934.41	19,014,194.67

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	14,266.25	145,210.00
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	39,350.64	388,154.90
-02	Generator Sets	53,856.00	233,350.00
765	Other Supplies Expenses		-
-01	Accountable Forms	-	150,000.00
HONORARIA		38,220.00	382,200.00
Travel and Educational Expenses			-
766	Travel Expenses	12,843.00	434,967.60
767	Training and Scholarship Expenses	113,500.00	389,799.00
01	Gender and Development Expense		-



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Utility Expenses		
769	Electricity Expenses	
-01	Office	16,747.90
-02	Pumping Stations	612,543.14
		175,723.29
		6,177,913.69
Communication Expenses		
772	Postage and Deliveries	-
773	Telephone Expenses - Landline	9,491.78
774	Telephone Expenses - Mobile	31,896.84
776	Cable, Satellite, Telegraph & Radio Expense	280.00
		83,458.00
		237,701.44
		2,800.00
Printing and Advertising Expenses		
778	Advertising, Promotional and Marketing Expenses	-
Taxes, Duties and Premiums		
779	Taxes, Duties and Licenses	6,800.00
-1	Franchise Tax	76,323.93
781	Insurance Premiums	-
		2,095.04
		575,972.29
		43,726.31
Representation Expenses		
782	Representation Expense	17,871.00
		113,128.25
Awards, Prizes and Other Claims		
785	Indemnities and Other Claims	-
Generation & Distribution Expenses		
792	Generation, Transmission & Distribution Expenses	-
-08	Water Treatment Operations Expenses	9,750.00
09-	Chemicals, Filtering and Lab. Supplies E:	-
		105,750.00
		1,008,850.00
Membership Dues and Contribution Expenses		
796	Membership Dues and Contributions to Organizations	-
		36,989.32
Repairs and Maintenance		
802	Repairs and Maintenance - Land Improvements	-
803	Repairs and Maintenance - PLANT (UPIS)	-
-04	Maintenance of Wells	-
-08	Maintenance of Reservoirs & Tanks	29,097.00
-09	Maint. of Transmission & Dist. Mains	2,865.00
-12	Maintenance of Meters	72,372.39
-14	Maintenance of Hydrants	-
804	Repairs and Maintenance - Buildings & Other Structures	6,591.00
-02	Maint. of Pumping Plant Structures & Imp	-
-05	Maint. of Gen. Admin. Structures & Improv.	16,110.00
807	Repairs & Maintenance - Office Equipments	-
814	Repairs & Maintenance - Land Transportation Equipmen	8,693.90
825	Repairs & Maintenance - Other Machinery Equipment	-
-01	Power Production Equipment	1,113.00
-02	Pumping Equipment	240.00
-03	Water Treatment Equipment	-
-05	Communication Equipment	250.00
-06	Power Operated Equipment	-
-07	Tools, Shop & Garage Equipment	-
-08	Other PPE	-
826	Repairs & Maint.-Furniture & Fixtures	195.00
		356,618.00
		62,168.00
		510.00
		3,975.00
		9,432.00
		10,470.00
		290.00



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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	6,270.50	203,520.60
Total Maintenance & Other Operating Expenses		P 1,161,641.27	12,845,154.74
Financial Expenses			
975	Interest Expense	322,094.00	3,648,261.00
Total Financial Expenses		P 322,094.00	3,648,261.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 4,592,669.68	35,507,610.41
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	128,633.89
	Pumping Equipment	115,522.32	1,250,810.49
	Transmission & Distribution Mains	226,831.72	2,386,109.87
	Reservoir & Tanks	14,179.80	155,977.87
	Hydrants	1,835.92	20,195.12
	Meters	122,251.50	1,204,989.00
904	Depreciation - Buildings & Other Structures	1,193.03	12,045.64
	Pumping Stations	11,090.60	121,996.67
907	Depreciation - Office Equipment	2,318.03	20,727.98
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,052.48	163,739.78
925	Depreciation - Other Machinery Equipment	1,833.79	19,012.91
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	10,802.62	108,702.91
TOTAL DEPRECIATION		534,605.80	5,592,942.13
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 512,719.56	15,213,876.66
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 1,047,325.36	20,806,818.79

Prepared by:

Mary Grace D. Batangan
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Division Manager C - Finance

Noted by:

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



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DETAILED CASHFLOW STATEMENT

for the month of NOVEMBER 2016

Cashflow from Operating Activities

Cash Inflows

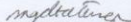
Generation, Transmission & Distribution Income

Metered Sales	5,123,079.24	50,920,610.15
Interest Income	-	5,110.42
Other Business and Service Income		-
Misc. Service Revenues	410,264.56	4,757,947.00
Other Water Revenues	-	369,333.50
Fines & Penalties	296,712.37	2,487,974.02
Other Income - Refunds		-
Due from Officers & Employees	-	14,000.00
Advances to Officers & Employees	2,351.10	245,993.50
Other Receivable	-	20,557.48
Total Cash Inflows from Operating Activities	P 5,832,407.27	58,821,526.07


Cash Outflows

Purchase of Supplies & Other Materials	P -	4,950,109.14
Salaries & Wages		-
Regulars	684,161.75	7,157,421.23
Contractuals (daily basis)	52,921.75	757,864.75
Payment of Operating Expenses		-
Cash Advances	25,000.00	978,500.00
Other Personal Services	1,658,914.00	4,124,652.05
Maintenance and Operating Expenses	1,147,849.74	11,596,776.08
Remittances to National Government Agencies	881,581.21	7,304,376.94
Loans Payable-Domestic / Interest Expense	700,931.00	7,710,241.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	1,214,891.26	10,763,330.74
C.W.I.P.		-
Account's Payables (Others)		1,436,305.09
Refunds	-	29,000.00
Total Cash Outflows	P 6,366,250.71	56,808,577.02
Total Cash Provided by Operating Activities	P (533,843.44)	2,012,949.05
Add: Cash & Cash Equivalents - Beginning	5,485,336.74	2,938,544.25
Cash & Cash Equivalents - Ending	P 4,951,493.30	4,951,493.30

Prepared by:


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