



GUIMBA WATER DISTRICT

GUIMBA, NUEVA ECIJA

TELEPHONE NO. (044) 611-12-07

TELEFAX NO. (044) 611-01-41

DETAILED BALANCE SHEET

as of SEPTEMBER 2016

ASSETS AND OTHER DEBITS

Current Assets		
Cash on Hand		
102	Cash-Collecting Officers	209,331.70
104	Petty Cash Fund	5,000.00
107	Cash in Bank-Local Currency-Current Account	6,890,353.09
107-01	Cash in Bank-Local Currency-Savings Account (JSA)	373,408.59
Receivables Accounts		
111	Account Receivables	7,551,465.73
301	Allowance for Doubtful Accounts	(616,454.94)
Other Receivables		
134	Advances to Officers & Employees	45,508.64
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	1,117,608.42
Inventories		
169	Other Inventories	3,789,839.90
Prepayments, Deposits & Deferred Charges		
186	Guaranty Deposit	101,832.16
Total Current Assets		P 20,187,177.23
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	(2,538,570.99)
-09	Transmission & Distribution Mains	89,666,771.53
303-09	Accumulated Depreciation	(19,037,247.21)
203-12	Meters	10,087,155.00
303-12	Accumulated Depreciation	(4,847,658.75)
-14	Hydrants	734,368.23
303-14	Accumulated Depreciation	(257,028.88)
-16	Other Plants	559,413.00
303-16	Accumulated Depreciation	(352,496.67)
204	Building and Other Structures	
-02	Pumping Plant Structures & Improvements	4,436,242.74
304-02	Accumulated Depreciation	(1,351,965.63)
-05	Administrative Structures & Improvements	318,140.57
305-05	Accumulated Depreciation	(34,345.73)
Equipment and Machinery		
207	Office Equipment	710,112.60
307	Accumulated Depreciation	(514,722.02)
	IT Equipment & Softwares	1,425,289.78
	Accumulatec	(994,910.72)
225	Other Machinery & Equipment	
-01	Power Production Equipment	9,197,829.61
325-01	Accumulated Depreciation	(7,320,734.63)
-02	Pumping Equipment	24,659,105.12
325-02	Accumulated Depreciation	(15,669,600.67)
-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	(1,245,907.01)	1,735,655.36
	Total Property, Plant & Equipment		P 97,811,475.28
	Total Non-Current Assets		P 97,811,475.28
279	Other Assets		209,616.20
TOTAL ASSETS AND OTHER DEBITS			P 118,208,268.71

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities:

Payable Accounts

401	Accounts Payable	3,187,068.77
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Inter-Agency Payables

412	Due to National Government Agencies	
-01	GSIS	350,510.67
-02	Pag-Ibig Fund	93,298.92
-03	Philhealth	31,849.00
-04	BIR	735,646.65
-05	LBP (employees loans)	(30,228.51)
	Total Current Liabilities	P 4,368,145.50

426	Guaranty Deposits Payable	700,780.13
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Non-Current Liabilities

Loans / Lease Payable

433	Loans Payable - Domestic (4-1951)	P 38,031,341.19
	Loans Payable - (4-2629)	9,429,779.00
	Loans Payable - (9-0069)	3,749,990.00

Deferred Credits

459	Other Deferred Credits	P 447,783.94
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EQUITY

481	Retained Earnings	P 48,058,561.83
		(151,967.65)
		296.65
		13,573,558.12

TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS		P 118,208,268.71
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Prepared by:

Mary Grace D. Batangan
MARY GRACE D. BATANGAN
Division Manager C - Finance

Noted by:

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



GUIMBA WATER DISTRICT
GUIMBA, NUEVA ECIIJA
TELEPHONE NO. (044) 611-12-07
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DETAILED STATEMENT OF INCOME AND EXPENSES
for the month of SEPTEMBER 2016

576	Generation, Transmission & Distribution Income (Water Sales)		
-01	Metered Sales	P 4,390,130.68	39,764,181.40
612	Interest Income		5,110.42
618	Other Business and Service Income		-
-01	Misc. Service Revenues	202,088.82	1,450,029.47
-04	Other Water Revenues	-	369,333.50
619	Fines and Penalties - Business and Service Income		-
-01	Penalty Charges	285,297.63	2,559,570.11
659	Other Income (WMMF)	181,120.00	1,531,880.00
GROSS PROFIT FROM SALES		P 5,058,637.13	P 45,680,104.90

EXPENSES:

Personal Services:

701	Salaries & Wages-Regulars	1,173,292.50	9,210,268.60
706	Salaries & Wages - Others	54,331.00	649,559.00
707	Personal Economic Relief Allowance (PERA)	112,000.00	961,500.00
710	Representation Allowance	28,500.00	116,500.00
711	Transportation Allowance	28,500.00	116,500.00
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		878,512.00
721	Life and Retirement Insurance Contributions	147,921.57	1,144,625.77
722	PAG-IBIG Contributions	5,600.00	47,400.00
723	Philhealth Contributions	13,274.50	105,986.50
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	69,910.00	745,469.00
-3	Longevity Pay	65,000.00	65,000.00
Total Personal Services		P 1,698,329.57	14,277,066.50

Maintenance & Other Operating Expenses

Supplies Expenses:

751	Office Supplies Expenses	14,265.50	110,753.06
757	Fuel, Oil & Lubricants Expense		-
-01	Motor Vehicles	41,736.48	304,539.08
-02	Generator Sets	66,174.00	157,297.00
765	Other Supplies Expenses		-
-01	Accountable Forms	150,000.00	150,000.00
HONORARIA		38,220.00	305,760.00
Travel and Educational Expenses			-
766	Travel Expenses	9,570.00	411,119.60
767	Training and Scholarship Expenses		249,799.00
01	Gender and Development Expense		-



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Utility Expenses			
769	Electricity Expenses		
-01	Office	16,842.90	140,989.12
-02	Pumping Stations	614,728.91	5,021,964.38
Communication Expenses			
772	Postage and Deliveries		-
773	Telephone Expenses - Landline	9,154.45	64,826.06
774	Telephone Expenses - Mobile	22,367.17	187,704.70
776	Cable, Satellite, Telegraph & Radio Expense	280.00	2,240.00
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	78,362.29	2,095.04
781	Insurance Premiums	1,277.49	416,836.19
Representation Expenses			
782	Representation Expense	12,245.00	38,277.29
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:	101,100.00	86,250.00
Membership Dues and Contribution Expenses			
796	Membership Dues and Contributions to Organizations	3,983.00	1,008,850.00
Repairs and Maintenance			
802	Repairs and Maintenance - Land Improvements		-
803	Repairs and Maintenance - PLANT (UPIS)		-
-04	Maintenance of Wells		-
-08	Maintenance of Reservoirs & Tanks		29,097.00
-09	Maint. of Transmission & Dist. Mains	4,870.00	42,283.00
-12	Maintenance of Meters	64,473.92	705,060.22
-14	Maintenance of Hydrants		-
804	Repairs and Maintenance - Buildings & Other Structures	24,660.00	310,002.00
-02	Maint. of Pumping Plant Structures & Impi	-	7,360.00
-05	Maint. of Gen. Admin. Structures & Improv.	2,768.00	5,324.00
807	Repairs & Maintenance - Office Equipments	28,543.00	37,968.00
814	Repairs & Maintenance - Land Transportation Equipmen	12,765.00	105,353.48
825	Repairs & Maintenance - Other Machinery Equipment		-
-01	Power Production Equipment	150.00	4,805.00
-02	Pumping Equipment	35,000.00	61,928.00
-03	Water Treatment Equipment	-	510.00
-05	Communication Equipment	300.00	3,725.00
-06	Power Operated Equipment	-	9,432.00
-07	Tools, Shop & Garage Equipment	2,600.00	10,020.00
-08	Other PPE		-
826	Repairs & Maint.-Furniture & Fixtures	-	95.00



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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	14,220.00	189,435.10
Total Maintenance & Other Operating Expenses		P 1,380,407.11	10,297,197.39
Financial Expenses			
975	Interest Expense	326,843.00	3,001,691.00
Total Financial Expenses		P 326,843.00	3,001,691.00
TOTAL PERSONAL, MOOE & FINANCIAL EXPENSES		P 3,405,579.68	27,575,954.89
Doubtful Accounts, Depreciation, Amortization & Depletion			
901	Doubtful Accounts Expenses		
-01	Uncollectible Accounts		
902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)		
-01	Power Production	11,693.98	105,245.91
	Pumping Equipment	115,522.32	1,019,765.86
	Transmission & Distribution Mains	222,622.52	1,935,111.22
	Reservoir & Tanks	14,179.80	127,618.26
	Hydrants	1,835.92	16,523.28
	Meters	117,264.00	963,483.75
904	Depreciation - Buildings & Other Structures	1,193.03	9,659.58
	Pumping Stations	11,090.61	99,815.46
907	Depreciation - Office Equipment	2,318.03	16,091.93
	Communication Equipments		-
	Medical, Dental & Laboratory Equipment		-
914	Depreciation - Land Transport Equipment	15,051.58	133,633.92
925	Depreciation - Other Machinery Equipment	1,725.04	15,345.33
926	Depreciation - Furniture & Fixtures		-
927	Depreciation - IT Equipment	9,602.89	88,297.39
TOTAL DEPRECIATION		524,099.72	4,530,591.89
NET INCOME(LOSS) AFTER DEPRECIATION & BEFORE INCOME TAX		P 1,128,957.73	13,573,558.12
NET INCOME(LOSS) BEFORE DEPRECIATION & BEFORE INCOME TAX		P 1,653,057.45	18,104,150.01

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DETAILED CASHFLOW STATEMENT

for the month of SEPTEMBER 2016

Cashflow from Operating Activities

Cash Inflows

Generation, Transmission & Distribution Income		
Metered Sales	4,644,034.60	41,638,891.36
Interest Income	-	5,110.42
Other Business and Service Income		-
Misc. Service Revenues	312,080.00	3,858,862.23
Other Water Revenues	-	369,333.50
Fines & Penalties	285,297.63	1,934,068.68
Other Income - Refunds		-
Due from Officers & Employees	4,000.00	9,000.00
Advances to Officers & Employees	-	238,424.40
Other Receivable	-	20,557.48
Total Cash Inflows from Operating Activities	P 5,245,412.23	48,074,248.07

Cash Outflows

Purchase of Supplies & Other Materials	P 697,265.65	4,950,109.14
Salaries & Wages		-
Regulars	738,965.75	5,747,041.25
Contractuals (daily basis)	54,331.00	649,559.00
Payment of Operating Expenses		-
Cash Advances	14,500.00	858,500.00
Other Personal Services	191,910.00	2,310,475.05
Maintenance and Operating Expenses	1,204,565.18	9,191,023.16
Remittances to National Government Agencies	791,689.06	5,647,061.77
Loans Payable-Domestic / Interest Expense	700,931.00	6,308,379.00
Acquisition / Purchase of P.P.E.		-
U.P.I.S.	617,760.00	6,407,245.48
C.W.I.P.		-
Account's Payables (Others)		1,436,305.09
Refunds	-	29,000.00
Total Cash Outflows	P 5,011,917.64	43,534,698.94
Total Cash Provided by Operating Activities	P 233,494.59	4,539,549.13
Add: Cash & Cash Equivalents - Beginning	7,244,598.79	2,938,544.25
Cash & Cash Equivalents - Ending	P 7,478,093.38	7,478,093.38

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