

Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

CASH FLOW STATEMENT
 For the Month Ended March 31, 2015

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 3,402,717.31	10,664,343.55
Water Sales	3,402,717.31	10,664,343.55
Collection of COA Disallowances	24,540.00	73,620.00
Collection of Income	252,300.91	704,993.91
Interest from Current and Time Deposits	4,325.24	5,876.85
Liquidation of cash advance	-	93,772.40
Proceeds of LWUA Deposit Potfolio Fund	-	877,633.19
Sale of Bid Documents	5,000.00	5,000.00
Others: Bank Credit Memo		
Bank error	0.11	0.22
Total Cash Inflows	3,688,883.57	12,425,240.12
Cash Outflows:		
Payment of Operating Expenses	1,035,556.41	2,922,498.22
Set-up of Petty Cash	-	10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	570,172.41	1,769,097.46
Purchase of:		
IT/Equipment/Office Supplies		
Service Connection Materials	225,250.84	647,347.82
Advances to Officers & Employees	684,218.79	1,947,247.41
Transfer of Funds		
Others: Bank Debit Memo		
Returned Check	1,074.62	1,074.62
Bank error	-	0.11
Total Cash Outflows	(2,516,273.07)	(7,297,265.64)
Total Cash Provided (Used) by Operating Activities	P 1,172,610.50	5,127,974.48
Cash Flows from Investing Activities:		
Cash Outflows:		
Deposit of Sinking Fund	-	877,633.19
Construction of Poblacion Lot Fence	127,991.14	398,624.68
Purchase/Construction of Other Property, Plant and Equipment/Tools	179,104.48	1,723,856.20
Total Cash Provided (Used) by Investing Activities	P (307,095.62)	(3,000,114.07)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	775,130.79	1,679,326.70
Total Cash Provided (Used) by Financing Activities	P (775,130.79)	(1,679,326.70)
Cash Provided (Used) by Operating, Investing, & Financing Activities	90,384.09	448,533.71
Add : Cash and Cash Equivalents-Beginning	8,122,331.30	7,764,181.68
Cash and Cash Equivalents, Ending	P 8,212,715.39	8,212,715.39

BREAKDOWN:

Cash in Vault	P 61,510.93
Cash in Bank-Current Account	7,091,368.43
Cash in Bank-Time Deposit	1,059,836.03
Total	P 8,212,715.39

Prepared by:


JACQUELINE N. POBLETE
 Accounting Processor-B

Reviewed by:


VICTORIA N. MARIANO
 Division Manager-C

Noted by:


ENGR. JOEL FELIX H. BERNARDO
 General Manager

Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

CONDENSED STATEMENT OF INCOME AND EXPENSES
 For the Month Ended March 31, 2015

	INCOME	CURRENT MONTH	YEAR TO DATE
GENERAL INCOME			
Business Income			
Income from Waterworks System	P	3,331,911.65	10,518,160.00
Other Business Income		187,468.00	521,464.00
Fines & Penalties-Other Business Income		63,212.91	181,555.92
GROSS INCOME	P	3,582,592.56	11,221,179.92
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages	P	782,448.00	2,327,507.90
OTHER COMPENSATION			
Other Personnel Benefits		244,316.09	834,331.21
Personnel Benefits Contributions		98,860.76	296,516.13
Total Other Compensation		343,176.85	1,130,847.34
TOTAL PERSONAL SERVICES		1,125,624.85	3,458,355.24
MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses		14,951.00	53,652.92
Training Expenses		9,000.00	87,044.00
Supplies and Materials Expenses		564,895.08	1,616,555.05
Utility Expenses		501,425.14	1,519,510.00
Communication Expenses		14,622.29	43,038.87
Membership Dues and Contributions to Organizations		16,908.00	36,880.00
Rent Expense		15,600.00	46,500.00
Representation Expenses		29,597.00	47,503.00
Subscription Expenses		3,975.00	4,875.00
Professional Services		80,000.00	213,875.00
Repairs and Maintenance		18,421.50	86,737.67
Taxes, Insurance Premiums and Other Fees		134,475.34	376,626.99
Depreciation Expenses		562,098.17	1,668,947.98
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		1,965,968.52	5,801,746.48
FINANCIAL EXPENSES			
Interest Expenses		153,678.91	454,341.25
TOTAL FINANCIAL EXPENSES		153,678.91	454,341.25
TOTAL EXPENSES	P	3,245,272.28	9,714,442.97
INCOME (LOSS) FROM OPERATION	P	337,320.28	1,506,736.95
OTHER INCOME			
Interest Revenue		4,598.41	6,151.19
Miscellaneous Income		5,000.00	5,000.00
TOTAL OTHER INCOME		9,598.41	11,151.19
NET INCOME (LOSS)	P	346,918.69	1,517,888.14

Prepared by:


JACQUELINE N. ROBLETE
 Accounting Processor-B

Reviewed by:


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 Division Manager-C

Noted by:


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 General Manager

Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Month Ended March 31, 2015

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 3,331,911.65	10,518,160.00
648 Other Business Income	187,468.00	521,464.00
649 Fines and Penalties-Business Income	63,212.91	181,555.92
GROSS INCOME	P 3,582,592.56	11,221,179.92

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 782,448.00	2,327,507.90
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	88,000.00	262,562.50
713 Representation Allowance (RA)	18,500.00	55,500.00
714 Transportation Allowance (TA)	18,500.00	55,500.00
715 Clothing/Uniform Allowance	-	210,000.00
740 Retirements Benefits - Civilian	119,316.09	250,768.71
TOTAL	244,316.09	834,331.21

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	82,235.76	246,641.13
732 PAG-IBIG Contributions	4,400.00	13,200.00
733 PHILHEALTH Contributions	7,825.00	23,475.00
734 ECC Contributions	4,400.00	13,200.00
TOTAL	98,860.76	296,516.13

TOTAL PERSONAL SERVICES

1,125,624.85 3,458,355.24

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	14,951.00	53,652.92
753 Training Expenses	9,000.00	87,044.00

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	14,351.34	37,722.09
756 Accountable Forms Expenses	350.00	700.00
760 Medical, Dental & Laboratory Supplies Expense	112,205.76	361,925.76
761-G Gasoline, Oil and Lubricant Expenses (Genset)	14,600.74	22,468.14
761-S Gasoline, Oil and Lubricant Expenses (Service)	33,803.29	97,618.17
765 Other Supplies Expenses	389,583.95	1,096,120.89
TOTAL SUPPLIES AND MATERIALS EXPENSES	564,895.08	1,616,555.05

UTILITY EXPENSES

767 Electricity Expenses	501,425.14	1,519,510.00
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	1,743.85	4,910.51
773 Telephone Expenses-Mobile	4,207.62	12,529.54
774 Internet Expense	8,135.82	24,093.82
775 Cable, Satellite, Telegraph & Radio Expenses	535.00	1,505.00
TOTAL COMMUNICATION EXPENSES	14,622.29	43,038.87

778 Membership Dues and Contributions to Organizations	16,908.00	36,880.00
782 Rent Expense	15,600.00	46,500.00
783 Representation Expenses	29,597.00	47,503.00
786 Subscription Expenses	3,975.00	4,875.00

Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

DETAILED STATEMENT OF INCOME AND EXPENSES
 For the Month Ended March 31, 2015

PROFESSIONAL EXPENSES

791 Legal Services	-	600.00
793 Consultancy Services	8,000.00	8,000.00
797 Security Services	72,000.00	205,275.00
TOTAL PROFESSIONAL SERVICES	80,000.00	213,875.00

REPAIRS AND MAINTENANCE

811 Repairs and Maintenance-Office Building	840.00	3,535.00
821 Repairs and Maintenance-Office Equipment	-	4,800.00
823 Repairs and Maintenance-IT Equipment and Software	6,100.00	6,100.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	1,500.00	2,200.00
841 Repairs and Maintenance-Motor Vehicles	3,775.00	23,333.23
850 Repairs and Maintenance-Other Property, Plant & Equipment	6,206.50	46,769.44
TOTAL REPAIRS AND MAINTENANCE	18,421.50	86,737.67

TAXES, INSURANCE PREMIUMS AND OTHER FEES

800 Council/Board Members Benefits	39,220.00	110,310.00
883 Extra Ordinary Expenses	-	1,690.00
891 Taxes, Duties and Licenses	85,395.83	234,868.42
893 Insurance Expenses	9,859.51	29,758.57
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	134,475.34	376,626.99

DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES

902 Depreciation-Land Improvements, Building	4,238.61	12,715.83
911 Depreciation-Office Building	29,860.37	89,581.11
921 Depreciation-Office Equipment	9,421.43	28,264.29
922 Depreciation-Furnitures and Fixtures	4,082.04	12,246.12
923 Depreciation-IT Equipment and Software	15,102.70	45,308.10
929 Depreciation-Communication Equipment	95.16	285.48
931 Depreciation-Firefighting Equipment	488.57	1,465.71
940 Depreciation-Other Machinerics and Equipment	122,930.97	363,188.04
941 Depreciation-Motor Vehicles	26,180.61	78,541.83
950 Depreciation-Other Property, Plant and Equipment	349,697.71	1,037,351.47
TOTAL DEPRECIATION	562,098.17	1,668,947.98

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES

1,965,968.52 5,801,746.48

FINANCIAL EXPENSES

975 Interest Expense	153,678.91	454,341.25
Total	153,678.91	454,341.25

TOTAL EXPENSES

P 3,245,272.28 9,714,442.97

INCOME (LOSS) FROM OPERATION

P 337,320.28 1,506,736.95

664 Interest Income	4,598.41	6,151.19
678 Miscellaneous Income	5,000.00	5,000.00
Total	9,598.41	11,151.19

NET INCOME (LOSS) BEFORE INCOME TAX

P 346,918.69 1,517,888.14

Prepared by:


JACQUELINE N. OBLETE
 Accounting Processor-B

Reviewed by:


VICTORIA N. MARIANO
 Division Manager-C

Noted by:


ENGR. JOEL FELIX H. BERNARDO
 General Manager

Republic of the Philippines
STA. ROSA WATER DISTRICT
Sta. Rosa Nueva Ecija

CONDENSED BALANCE SHEET
As of March 31, 2015

ASSETS

CURRENT ASSETS

Cash on Hand	P	71,510.93
Cash in Bank-Local Currency		8,151,204.46
Receivables		1,767,652.87
Inventories		966,294.19
Prepayments		119,670.19

TOTAL CURRENT ASSETS

11,076,332.64

INVESTMENT

Sinking Fund		887,907.53
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TOTAL INVESTMENT

887,907.53

NON-CURRENT ASSETS

Property, Plant & Equipment		137,810,645.42
Accumulated Depreciation-Other Property, Plant & Equipment		(35,295,826.35)
Other Assets		160,786.37

TOTAL NON-CURRENT ASSETS

102,675,605.44

TOTAL ASSETS

P 114,639,845.61

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	8,477,209.61
Inter-Agency Payables		432,396.56
Other Liability Accounts		318,802.44

TOTAL CURRENT LIABILITIES

9,228,408.61

NON-CURRENT LIABILITIES

Loans Payable-Domestic		33,007,603.88
Other Payables		4,162,760.19

TOTAL NON-CURRENT LIABILITIES

37,170,364.07

TOTAL LIABILITIES

P 46,398,772.68

EQUITY

Retained Earnings		66,723,184.79
Income and Expense Summary		1,517,888.14

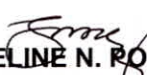
TOTAL EQUITY

P 68,241,072.93


TOTAL LIABILITIES AND EQUITY

P 114,639,845.61

Prepared by:


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Accounting Processor-B

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Division Manager C

Noted by:


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General Manager

Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

DETAILED BALANCE SHEET
 As of March 31, 2015

ASSETS

CURRENT ASSETS

Cash on Hand	P	71,510.93
102 Cash Collecting Officers		61,510.93
104 Petty Cash Fund		10,000.00
Cash in Bank-Local Currency		8,151,204.46
111 Cash in Bank-Local Currency, Current Account		7,091,368.43
113 Cash in Bank-Local Currency-Time Deposit, Net		1,059,836.03
Receivables		1,767,652.87
121 Accounts Receivables, Net		683,204.33
121 Accounts Receivable		934,087.46
121-3 Accounts Receivable-Others		15,208.89
301 Allowance for Doubtful Accounts		(266,092.02)
146 Receivable-Disallowances		1,084,448.54
Inventories		966,294.19
155 Office Supplies Inventory		85,894.88
156 Accountable Forms Inventory		2,450.00
160 Medical, Dental & Laboratory Supplies Inventory		30,574.24
165 Other Supplies Inventory		847,375.07
Prepayments		119,670.19
178 Prepaid Insurance		98,748.26
185 Other Prepaid Expense		20,921.93
TOTAL CURRENT ASSETS		11,076,332.64

INVESTMENT

198 Sinking Fund		887,907.53
TOTAL INVESTMENT		887,907.53

NON-CURRENT ASSETS

Property, Plant and Equipment		
201 Land		6,859,657.85
202 Land Improvements, Net		279,424.66
202 Land Improvements		565,148.00
302 Accumulated Depreciation-Land Improvements		(285,723.34)
211 Office Building, Net		10,390,320.28
211 Office Building		11,944,146.29
311 Accumulated Depreciation-Office Building		(1,553,826.01)
221 Office Equipment, Net		252,939.94
221 Office Equipment		731,218.00
321 Accumulated Depreciation-Office Equipment		(478,278.06)
222 Furnitures and Fixtures, Net		349,146.58
222 Furnitures and Fixtures		612,726.18
322 Accumulated Depreciation-Furnitures & Fixtures		(263,579.60)
223 IT Equipment and Software, Net		696,264.12
223 IT Equipment & Software		1,349,623.99
323 Accumulated Depreciation-ITES		(653,359.87)
229 Communication Equipment		22,843.63
229 Communication Equipment		171,757.50
329 Accumulated Depreciation-Communication Equipment		(148,913.87)
231 Firefighting Equipment		18,240.06
231 Firefighting Equipment		45,600.00
331 Accumulated Depreciation-Firefighting Equipment		(27,359.94)
240 Other Machineries and Equipment, Net		13,211,877.40
240 Other Machineries and Equipment		19,799,731.04
340 Accumulated Depreciation-Other Machineries & Equipment		(6,587,853.64)
241 Motor Vehicles		2,156,035.58
241 Motor Vehicles		3,604,501.50
341 Accumulated Depreciation-Motor Vehicles		(1,448,465.92)
250 Other Property, Plant & Equipment		66,903,079.87
250 Other Property, Plant & Equipment		90,751,545.97
350 Accumulated Depreciation-Other Property, Plant & Equipment		(23,848,466.10)
269 Construction in Progress		1,374,989.10
Other Assets		
290 Other Assets		160,786.37
TOTAL NON-CURRENT ASSETS		102,675,605.44

TOTAL ASSETS	P	114,639,845.61
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Republic of the Philippines
STA. ROSA WATER DISTRICT
Sta. Rosa Nueva Ecija

DETAILED BALANCE SHEET
As of March 31, 2015

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	8,477,209.61
401 Accounts Payable		8,477,209.61
Inter Agency Payables		432,396.56
412 Due to BIR		132,173.24
413 Due to GSIS		251,633.32
414 Due to PAG-IBIG		32,940.00
415 Due to PHILHEALTH		15,650.00
Other Liability Accounts		318,802.44
426 Guaranty Deposits Payable		318,802.44
TOTAL CURRENT LIABILITIES		9,228,408.61

NON-CURRENT LIABILITIES

444 Loans Payable-Domestic		33,007,603.88
Other Long-Term Liabilities		
439 Other Payables		4,162,760.19
TOTAL NON-CURRENT LIABILITIES		37,170,364.07

EQUITY


510 Retained Earnings		66,723,184.79
512 Income and Expense Summary		1,517,888.14
TOTAL EQUITY		68,241,072.93

TOTAL LIABILITIES AND EQUITY	P	114,639,845.61
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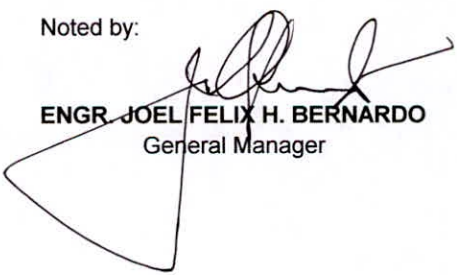
Prepared by:


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