

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


CASH FLOW STATEMENT
 For the Month Ended June 30, 2015

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 4,045,179.41	22,716,114.02
Water Sales	4,045,179.41	22,716,114.02
Collection of COA Disallowances	22,720.00	142,380.00
Collection of Income	280,602.45	1,567,237.72
Interest from Current and Time Deposits	4,707.43	11,997.87
Liquidation of cash advance	8,172.02	114,748.42
Proceeds of LWUA Deposit Potfolio Fund	-	877,633.19
Sale of Bid Documents	-	10,000.00
Others: Bank Credit Memo		
Returned Check	-	1,074.62
Bank error	-	0.22
Total Cash Inflows	4,361,381.31	25,441,186.06
Cash Outflows:		
Payment of Operating Expenses	776,140.00	5,830,299.79
Set-up of Petty Cash	-	10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	614,632.67	3,615,856.81
Purchase of:		
IT/Equipment/Office Supplies	33,359.11	45,042.30
Service Connection Materials	432,893.39	2,870,275.62
Advances to Officers & Employees	1,346,789.30	4,985,662.15
Transfer of Funds		
Others: Bank Debit Memo		
Returned Check	577.35	1,651.97
Bank error	-	0.11
Total Cash Outflows	(3,204,391.82)	(17,358,788.75)
Total Cash Provided (Used) by Operating Activities	P 1,156,989.49	8,082,397.31
Cash Flows from Investing Activities:		
Cash Outflows:		
Deposit of Sinking Fund	-	877,633.19
Construction of Poblacion Lot Fence	-	398,624.68
Purchase/Construction of Other Property, Plant and Equipment/Tools	515,959.92	2,949,234.85
Total Cash Provided (Used) by Investing Activities	P (515,959.92)	(4,225,492.72)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	438,187.04	2,986,954.07
Total Cash Provided (Used) by Financing Activities	P (438,187.04)	(2,986,954.07)
Cash Provided (Used) by Operating, Investing, & Financing Activities	202,842.53	869,950.52
Add : Cash and Cash Equivalents-Beginning	8,431,289.67	7,764,181.68
Cash and Cash Equivalents, Ending	P 8,634,132.20	8,634,132.20
BREAKDOWN:		
Cash in Vault	P 127,573.24	
Cash in Bank-Current Account	7,444,578.26	
Cash in Bank-Time Deposit	1,061,980.70	
Total	P 8,634,132.20	

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 June 30, 2015

	CURRENT MONTH	YEAR TO DATE
INCOME		
GENERAL INCOME		
Business Income		
Income from Waterworks System	P 4,101,992.85	22,741,898.75
Other Business Income	209,531.00	1,156,372.00
Fines & Penalties-Other Business Income	70,239.95	365,116.44
GROSS INCOME	P 4,381,763.80	24,263,387.19
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages	P 779,988.65	4,634,551.52
OTHER COMPENSATION		
Other Personnel Benefits	806,821.55	2,368,153.04
Personnel Benefits Contributions	100,089.49	590,517.50
Total Other Compensation	906,911.04	2,958,670.54
TOTAL PERSONAL SERVICES	1,686,899.69	7,593,222.06
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses	9,901.48	78,656.64
Training Expenses	4,500.00	237,018.65
Supplies and Materials Expenses	298,844.42	3,089,372.42
Utility Expenses	576,212.99	3,333,029.77
Communication Expenses	14,435.16	87,513.38
Membership Dues and Contributions to Organizations	-	38,180.00
Rent Expense	15,600.00	93,300.00
Representation Expenses	16,652.14	75,872.14
Subscription Expenses	500.00	6,400.00
Professional Services	80,000.00	442,125.00
Repairs and Maintenance	159,510.50	302,402.40
Taxes, Insurance Premiums and Other Fees	122,725.03	758,857.60
Depreciation Expenses	574,178.14	3,382,635.45
Other Maintenance & Operating Expenses	109,400.00	109,400.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,982,459.86	12,034,763.45
FINANCIAL EXPENSES		
Interest Expenses	141,594.92	873,049.53
TOTAL FINANCIAL EXPENSES	141,594.92	873,049.53
TOTAL EXPENSES	P 3,810,954.47	20,501,035.04
INCOME (LOSS) FROM OPERATION	P 570,809.33	3,762,352.15
OTHER INCOME		
Interest Revenue	5,156.31	12,721.09
Miscellaneous Income	-	10,000.00
TOTAL OTHER INCOME	5,156.31	22,721.09
NET INCOME (LOSS)	P 575,965.64	3,785,073.24

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

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Month Ended June 30, 2015

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 4,101,992.85	22,741,898.75
648 Other Business Income	209,531.00	1,156,372.00
649 Fines and Penalties-Business Income	70,239.95	365,116.44
GROSS INCOME	P 4,381,763.80	24,263,387.19

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 779,988.65	4,634,551.52
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	89,454.55	523,971.59
713 Representation Allowance (RA)	18,500.00	111,000.00
714 Transportation Allowance (TA)	18,500.00	111,000.00
715 Clothing/Uniform Allowance	10,000.00	220,000.00
724 Cash Gift	-	107,500.00
725 Year End Bonus	-	335,183.50
740 Retirements Benefits - Civilian	-	289,130.95
749 Other Personnel Benefits	670,367.00	670,367.00
TOTAL	806,821.55	2,368,153.04

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	83,139.49	490,830.00
732 PAG-IBIG Contributions	4,500.00	26,400.00
733 PHILHEALTH Contributions	7,950.00	46,887.50
734 ECC Contributions	4,500.00	26,400.00
TOTAL	100,089.49	590,517.50

TOTAL PERSONAL SERVICES

1,686,899.69 7,593,222.06

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	9,901.48	78,656.64
753 Training Expenses	4,500.00	237,018.65

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	18,302.68	71,441.44
756 Accountable Forms Expenses	-	1,400.00
760 Medical, Dental & Laboratory Supplies Expense	(658,440.34)	-
761-G Gasoline, Oil and Lubricant Expenses (Genset)	16,955.94	75,368.08
761-S Gasoline, Oil and Lubricant Expenses (Service)	32,186.14	192,807.31
765 Other Supplies Expenses	889,840.00	2,748,355.59
TOTAL SUPPLIES AND MATERIALS EXPENSES	298,844.42	3,089,372.42

UTILITY EXPENSES

767 Electricity Expenses	576,212.99	3,333,029.77
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	1,601.16	10,096.20
773 Telephone Expenses-Mobile	4,275.00	25,035.75
774 Internet Expense	8,159.00	49,676.43
775 Cable, Satellite, Telegraph & Radio Expenses	400.00	2,705.00
TOTAL COMMUNICATION EXPENSES	14,435.16	87,513.38

778 Membership Dues and Contributions to Organizations	-	38,180.00
782 Rent Expense	15,600.00	93,300.00
783 Representation Expenses	16,652.14	75,872.14
786 Subscription Expenses	500.00	6,400.00

Republic of the Philippines
STA. ROSA WATER DISTRICT
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DETAILED STATEMENT OF INCOME AND EXPENSES
 For the Month Ended June 30, 2015

PROFESSIONAL EXPENSES		
791 Legal Services	-	850.00
793 Consultancy Services	-	8,000.00
797 Security Services	80,000.00	433,275.00
TOTAL PROFESSIONAL SERVICES	80,000.00	442,125.00
REPAIRS AND MAINTENANCE		
811 Repairs and Maintenance-Office Building	-	3,535.00
821 Repairs and Maintenance-Office Equipment	-	4,800.00
823 Repairs and Maintenance-IT Equipment and Software	-	6,100.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	-	16,540.00
841 Repairs and Maintenance-Motor Vehicles	9,726.15	46,074.38
850 Repairs and Maintenance-Other Property, Plant & Equipment	149,784.35	225,353.02
TOTAL REPAIRS AND MAINTENANCE	159,510.50	302,402.40
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
800 Council/Board Members Benefits	31,135.00	219,885.00
883 Extra Ordinary Expenses	-	1,690.00
891 Taxes, Duties and Licenses	82,285.66	479,424.24
893 Insurance Expenses	9,304.37	57,858.36
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	122,725.03	758,857.60
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
902 Depreciation-Land Improvements, Building	7,640.18	28,833.23
911 Depreciation-Office Building	29,860.37	179,162.22
921 Depreciation-Office Equipment	9,421.43	56,528.58
922 Depreciation-Furnitures and Fixtures	4,061.94	24,400.38
923 Depreciation-IT Equipment and Software	15,102.70	90,616.20
929 Depreciation-Communication Equipment	95.16	570.96
931 Depreciation-Firefighting Equipment	488.57	2,931.42
940 Depreciation-Other Machineries and Equipment	127,880.97	746,830.95
941 Depreciation-Motor Vehicles	26,180.61	157,083.66
950 Depreciation-Other Property, Plant and Equipment	353,446.21	2,095,677.85
TOTAL DEPRECIATION	574,178.14	3,382,635.45
969 Other Maintenance & Operating Expenses	109,400.00	109,400.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,982,459.86	12,034,763.45
FINANCIAL EXPENSES		
975 Interest Expense	141,594.92	873,049.53
Total	141,594.92	873,049.53
TOTAL EXPENSES	P 3,810,954.47	20,501,035.04
INCOME (LOSS) FROM OPERATION	P 570,809.33	3,762,352.15
664 Interest Income	5,156.31	12,721.09
678 Miscellaneous Income	-	10,000.00
Total	5,156.31	22,721.09
NET INCOME (LOSS) BEFORE INCOME TAX	P 575,965.64	3,785,073.24

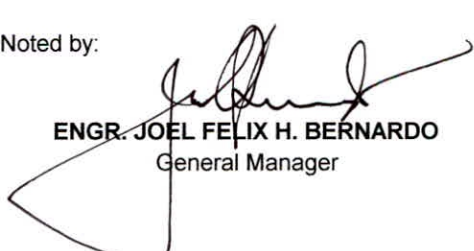
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 Accounting Processor-B

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 June 30, 2015

ASSETS

CURRENT ASSETS

Cash on Hand	P	137,573.24
Cash in Bank-Local Currency		8,506,558.96
Receivables		1,867,123.88
Inventories		849,039.55
Prepayments		94,189.10
TOTAL CURRENT ASSETS		11,454,484.73

INVESTMENT

Sinking Fund		888,356.41
TOTAL INVESTMENT		888,356.41

NON-CURRENT ASSETS

Property, Plant & Equipment		138,535,620.42
Accumulated Depreciation-Other Property, Plant & Equipment		(37,009,513.82)
Other Assets		160,786.37
TOTAL NON-CURRENT ASSETS		101,686,892.97

TOTAL ASSETS	P	114,029,734.11
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	6,455,436.55
Inter-Agency Payables		462,614.69
Other Liability Accounts		318,802.44
Current Portion of Long Term Liability		3,571,503.68
TOTAL CURRENT LIABILITIES		10,808,357.36

NON-CURRENT LIABILITIES

Loans Payable-Domestic		28,550,358.53
Other Payables		4,162,760.19
TOTAL NON-CURRENT LIABILITIES		32,713,118.72

TOTAL LIABILITIES	P	43,521,476.08
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EQUITY


Retained Earnings		66,723,184.79
Income and Expense Summary		3,785,073.24
TOTAL EQUITY	P	70,508,258.03

TOTAL LIABILITIES AND EQUITY	P	114,029,734.11
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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 June 30, 2015

ASSETS

CURRENT ASSETS

Cash on Hand		P		137,573.24
102	Cash Collecting Officers			127,573.24
104	Petty Cash Fund			10,000.00
	Cash in Bank-Local Currency			8,506,558.96
111	Cash in Bank-Local Currency, Current Account			7,444,578.26
113	Cash in Bank-Local Currency-Time Deposit, Net			1,061,980.70
	Receivables			1,867,123.88
121	Accounts Receivables, Net			851,435.34
121	Accounts Receivable			1,102,318.47
121-3	Accounts Receivable-Others			15,208.89
301	Allowance for Doubtful Accounts			(266,092.02)
146	Receivable-Disallowances			1,015,688.54
	Inventories			849,039.55
155	Office Supplies Inventory			88,376.98
156	Accountable Forms Inventory			1,750.00
165	Other Supplies Inventory			758,912.57
	Prepayments			94,189.10
178	Prepaid Insurance			79,011.40
185	Other Prepaid Expense			15,177.70
	TOTAL CURRENT ASSETS			11,454,484.73

INVESTMENT

198	Sinking Fund			888,356.41
	TOTAL INVESTMENT			888,356.41

NON-CURRENT ASSETS

Property, Plant and Equipment				
201	Land			6,883,657.85
202	Land Improvements, Net			716,850.26
202	Land Improvements			1,018,691.00
302	Accumulated Depreciation-Land Improvements			(301,840.74)
211	Office Building, Net			10,300,739.17
211	Office Building			11,944,146.29
311	Accumulated Depreciation-Office Building			(1,643,407.12)
221	Office Equipment, Net			224,675.65
221	Office Equipment			731,218.00
321	Accumulated Depreciation-Office Equipment			(506,542.35)
222	Furnitures and Fixtures, Net			341,200.32
222	Furnitures and Fixtures			616,934.18
322	Accumulated Depreciation-Furnitures & Fixtures			(275,733.86)
223	IT Equipment and Software, Net			678,226.02
223	IT Equipment & Software			1,376,893.99
323	Accumulated Depreciation-ITES			(698,667.97)
229	Communication Equipment			22,558.15
229	Communication Equipment			171,757.50
329	Accumulated Depreciation-Communication Equipment			(149,199.35)
231	Firefighting Equipment			16,774.35
231	Firefighting Equipment			45,600.00
331	Accumulated Depreciation-Firefighting Equipment			(28,825.65)
240	Other Machineries and Equipment, Net			12,828,234.49
240	Other Machineries and Equipment			19,799,731.04
340	Accumulated Depreciation-Other Machineries & Equipment			(6,971,496.55)
241	Motor Vehicles			2,077,493.75
241	Motor Vehicles			3,604,501.50
341	Accumulated Depreciation-Motor Vehicles			(1,527,007.75)
250	Other Property, Plant & Equipment			66,326,653.49
250	Other Property, Plant & Equipment			91,233,445.97
350	Accumulated Depreciation-Other Property, Plant & Equipment			(24,906,792.48)
269	Construction in Progress			1,109,043.10
	Other Assets			
290	Other Assets			160,786.37
	TOTAL NON-CURRENT ASSETS			101,686,892.97

TOTAL ASSETS		P		114,029,734.11
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Republic of the Philippines
STA. ROSA WATER DISTRICT
Sta. Rosa Nueva Ecija

DETAILED BALANCE SHEET
As of June 30, 2015

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	6,455,436.55
401 Accounts Payable		6,455,436.55
Inter Agency Payables		462,614.69
412 Due to BIR		156,016.92
413 Due to GSIS		254,707.77
414 Due to PAG-IBIG		35,990.00
415 Due to PHILHEALTH		15,900.00
Other Liability Accounts		318,802.44
426 Guaranty Deposits Payable		318,802.44
Current Portion of Long Term Liability		3,571,503.68
444 Loans Payable - LWUA		882,737.00
444-1 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		10,808,357.36

NON-CURRENT LIABILITIES

444 Loans Payable-LWUA		8,832,736.33
444-1 Loans Payable-DBP		19,717,622.20
Other Long-Term Liabilities		
439 Other Payables		4,162,760.19
TOTAL NON-CURRENT LIABILITIES		32,713,118.72

EQUITY

510 Retained Earnings		66,723,184.79
512 Income and Expense Summary		3,785,073.24
TOTAL EQUITY		70,508,258.03

TOTAL LIABILITIES AND EQUITY **P** **114,029,734.11**

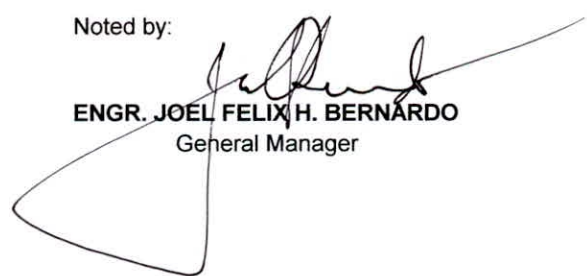
Prepared by:


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