

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


CASH FLOW STATEMENT
 For the Month Ended September 30, 2015

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 4,063,089.53	34,689,213.59
Water Sales	4,063,089.53	34,689,213.59
Collection of COA Disallowances	22,720.00	210,540.00
Collection of Income	262,248.74	2,293,283.59
Interest from Current and Time Deposits	4,929.61	18,343.92
Liquidation of cash advance	3,969.00	122,686.42
Proceeds of LWUA Deposit Potfolio Fund	-	877,633.19
Sale of Bid Documents	-	10,000.00
Transfer of funds to Time Deposit	2,000,000.00	2,000,000.00
Others: Bank Credit Memo		
Returned Check	-	1,651.97
Bank error	-	0.22
Total Cash Inflows	6,356,956.88	40,223,352.90
Cash Outflows:		
Payment of Operating Expenses	1,113,814.12	8,812,514.08
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	618,164.92	5,505,291.35
Purchase of:		
IT/Equipment/Office Supplies	28,007.12	118,477.99
Service Connection Materials	719,950.43	4,062,670.29
Advances to Officers & Employees	617,419.92	7,314,562.52
Transfer of Funds		
Others: Bank Debit Memo		
Returned Check	-	1,651.97
Bank error	1.00	1.11
Total Cash Outflows	(3,097,357.51)	(25,825,169.31)
Total Cash Provided (Used) by Operating Activities	P 3,259,599.37	14,398,183.59
Cash Flows from Investing Activities:		
Cash Outflows:		
Deposit of Sinking Fund	-	877,633.19
Transfer of funds to Time Deposit	2,000,000.00	2,000,000.00
Construction/Improvement of Poblacion Lot Fence	35,800.32	434,425.00
Purchase/Construction of Other Property, Plant and Equipment/Tools	363,817.57	5,325,569.28
Total Cash Provided (Used) by Investing Activities	P (2,399,617.89)	(8,637,627.47)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	765,247.78	4,302,172.06
Total Cash Provided (Used) by Financing Activities	P (765,247.78)	(4,302,172.06)
Cash Provided (Used) by Operating, Investing, & Financing Activities	94,733.70	1,458,384.06
Add : Cash and Cash Equivalents-Beginning	9,127,832.04	7,764,181.68
Cash and Cash Equivalents, Ending	P 9,222,565.74	9,222,565.74


BREAKDOWN:

Cash in Vault	P 104,673.33
Cash in Bank-Current Account	6,053,762.71
Cash in Bank-Time Deposit	3,064,129.70
Total	P 9,222,565.74

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 September 30, 2015

	INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME				
Business Income				
Income from Waterworks System	P		4,062,772.65	34,897,560.05
Other Business Income			187,048.00	1,663,375.00
Fines & Penalties-Other Business Income			73,845.92	572,384.01
GROSS INCOME	P		4,323,666.57	37,133,319.06
EXPENSES				
PERSONAL SERVICES				
Salaries and Wages	P		722,708.00	6,909,499.59
OTHER COMPENSATION				
Other Personnel Benefits			161,810.00	3,580,238.04
Personnel Benefits Contributions			100,459.46	891,863.40
Total Other Compensation			262,269.46	4,472,101.44
TOTAL PERSONAL SERVICES			984,977.46	11,381,601.03
MAINTENANCE AND OTHER OPERATING EXPENSES				
Travelling Expenses			5,941.00	92,419.64
Training Expenses			61,100.00	344,679.25
Supplies and Materials Expenses			352,478.74	4,100,439.12
Utility Expenses			729,765.33	5,399,421.57
Communication Expenses			20,483.42	142,389.18
Membership Dues and Contributions to Organizations			300.00	41,080.00
Rent Expense			15,600.00	140,100.00
Representation Expenses			21,417.00	176,599.14
Subscription Expenses			475.00	7,950.00
Professional Services			80,000.00	1,004,245.22
Repairs and Maintenance			126,803.20	694,369.97
Taxes, Insurance Premiums and Other Fees			101,135.77	828,228.45
Depreciation Expenses			589,491.18	5,112,981.69
Other Maintenance & Operating Expenses			7,200.00	130,400.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES			2,112,190.64	18,215,303.23
FINANCIAL EXPENSES				
Interest Expenses			137,576.03	1,296,612.65
TOTAL FINANCIAL EXPENSES			137,576.03	1,296,612.65
TOTAL EXPENSES	P		3,234,744.13	30,893,516.91
INCOME (LOSS) FROM OPERATION	P		1,088,922.44	6,239,802.15
OTHER INCOME				
Interest Revenue			5,383.67	19,521.20
Miscellaneous Income			-	20,000.00
Gain on Sale of Disposed Assets			-	1,869.18
TOTAL OTHER INCOME			5,383.67	41,390.38
NET INCOME (LOSS)	P		1,094,306.11	6,281,192.53

Prepared by:


JACQUELINE N. POBLETE
 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 STATEMENT OF INCOME AND EXPENSES

For the Month Ended September 30, 2015

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 4,062,772.65	34,897,560.05
648 Other Business Income	187,048.00	1,663,375.00
649 Fines and Penalties-Business Income	73,845.92	572,384.01
GROSS INCOME	P 4,323,666.57	37,133,319.06

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 722,708.00	6,909,499.59
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	90,000.00	793,971.59
713 Representation Allowance (RA)	18,500.00	166,500.00
714 Transportation Allowance (TA)	18,500.00	166,500.00
715 Clothing/Uniform Allowance	-	220,000.00
720 Honoraria	34,810.00	328,725.00
724 Cash Gift	-	107,500.00
725 Year End Bonus	-	335,183.50
740 Retirements Benefits - Civilian	-	289,130.95
749 Other Personnel Benefits	-	1,172,727.00
TOTAL	161,810.00	3,580,238.04

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	83,496.96	741,288.40
732 PAG-IBIG Contributions	4,500.00	39,900.00
733 PHILHEALTH Contributions	7,962.50	70,775.00
734 ECC Contributions	4,500.00	39,900.00
TOTAL	100,459.46	891,863.40

TOTAL PERSONAL SERVICES

984,977.46 11,381,601.03

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	5,941.00	92,419.64
753 Training Expenses	61,100.00	344,679.25

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	16,935.82	108,046.56
756 Accountable Forms Expenses	350.00	2,450.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	18,383.70	153,836.73
761-S Gasoline, Oil and Lubricant Expenses (Service)	28,388.91	272,448.16
765 Other Supplies Expenses	288,420.31	3,563,657.67
TOTAL SUPPLIES AND MATERIALS EXPENSES	352,478.74	4,100,439.12

UTILITY EXPENSES

767 Electricity Expenses	729,765.33	5,399,421.57
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	898.70	13,571.21
773 Telephone Expenses-Mobile	4,761.20	38,334.94
774 Internet Expense	14,423.52	86,433.03
775 Cable, Satellite, Telegraph & Radio Expenses	400.00	4,050.00
TOTAL COMMUNICATION EXPENSES	20,483.42	142,389.18

778 Membership Dues and Contributions to Organizations	300.00	41,080.00
782 Rent Expense	15,600.00	140,100.00
783 Representation Expenses	21,417.00	176,599.14
786 Subscription Expenses	475.00	7,950.00

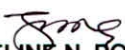
Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

DETAILED STATEMENT OF INCOME AND EXPENSES


For the Month Ended September 30, 2015

PROFESSIONAL EXPENSES		
791 Legal Services	-	2,250.00
792 Auditing Services	-	320,720.22
793 Consultancy Services	-	8,000.00
797 Security Services	80,000.00	673,275.00
TOTAL PROFESSIONAL SERVICES	80,000.00	1,004,245.22
REPAIRS AND MAINTENANCE		
805 Repairs and Maintenance-Electric, Power, & Energy Structures	7,364.00	18,283.00
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	2,200.00	8,300.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	-	108,978.07
841 Repairs and Maintenance-Motor Vehicles	22,015.20	75,664.58
850 Repairs and Maintenance-Other Property, Plant & Equipment	21,155.00	400,740.32
854 Repairs and Maintenance-Artesian, Wells, Reservoirs	74,069.00	74,069.00
TOTAL REPAIRS AND MAINTENANCE	126,803.20	694,369.97
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
883 Extra Ordinary Expenses	-	1,690.00
891 Taxes, Duties and Licenses	91,409.56	739,827.59
893 Insurance Expenses	9,726.21	86,710.86
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	101,135.77	828,228.45
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
902 Depreciation-Land Improvements, Building	7,640.18	51,753.77
911 Depreciation-Office Building	29,710.04	267,390.36
921 Depreciation-Office Equipment	13,680.23	86,832.87
922 Depreciation-Furnitures and Fixtures	4,061.94	36,586.20
923 Depreciation-IT Equipment and Software	12,951.63	131,253.17
929 Depreciation-Communication Equipment	95.16	856.44
931 Depreciation-Firefighting Equipment	488.57	4,397.13
940 Depreciation-Other Machineries and Equipment	147,496.09	1,219,761.09
941 Depreciation-Motor Vehicles	24,824.19	234,269.07
950 Depreciation-Other Property, Plant and Equipment	348,543.15	3,079,881.59
TOTAL DEPRECIATION	589,491.18	5,112,981.69
969 Other Maintenance & Operating Expenses	7,200.00	130,400.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,112,190.64	18,215,303.23
FINANCIAL EXPENSES		
975 Interest Expense	137,576.03	1,296,612.65
Total	137,576.03	1,296,612.65
TOTAL EXPENSES	P 3,234,744.13	30,893,516.91
INCOME (LOSS) FROM OPERATION	P 1,088,922.44	6,239,802.15
664 Interest Income	5,383.67	19,521.20
678 Miscellaneous Income	-	20,000.00
682 Gain on Sale of Disposed Assets	-	1,869.18
Total	5,383.67	41,390.38
NET INCOME (LOSS) BEFORE INCOME TAX	P 1,094,306.11	6,281,192.53

Prepared by:


JACQUELINE N. POBLETE
 Accounting Processor-B

Reviewed by:


VICTORIA N. MARIANO
 Division Manager-C

Noted by:


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 General Manager

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

CONDENSED BALANCE SHEET
 As of September 30, 2015

ASSETS

CURRENT ASSETS

Cash on Hand	P	114,673.33
Cash in Bank-Local Currency		9,117,892.41
Receivables		2,168,095.39
Inventories		867,989.01
Prepayments		74,468.19

TOTAL CURRENT ASSETS 12,343,118.33

INVESTMENT

Sinking Fund	888,810.47
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TOTAL INVESTMENT 888,810.47

NON-CURRENT ASSETS

Property, Plant & Equipment	136,946,399.56
Accumulated Depreciation-Other Property, Plant & Equipment	(38,173,279.30)
Other Assets	2,390,817.32

TOTAL NON-CURRENT ASSETS 101,163,937.58

TOTAL ASSETS P 114,395,866.38

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	5,398,328.12
Inter-Agency Payables		487,700.35
Other Liability Accounts		318,802.44
Current Portion of Long Term Liability		3,583,274.68

TOTAL CURRENT LIABILITIES 9,788,105.59

NON-CURRENT LIABILITIES

Loans Payable-Domestic	27,650,050.86
Other Payables	4,162,760.19

TOTAL NON-CURRENT LIABILITIES 31,812,811.05

TOTAL LIABILITIES P 41,600,916.64

EQUITY

Retained Earnings	66,723,184.79
Income and Expense Summary	6,281,192.53
Prior Year's Adjustment	(209,427.58)

TOTAL EQUITY P 72,794,949.74

TOTAL LIABILITIES AND EQUITY P 114,395,866.38

(0.00)

Prepared by:


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 Accounting Processor-B

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 Division Manager C

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 General Manager

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

DETAILED BALANCE SHEET
 As of September 30, 2015

ASSETS

CURRENT ASSETS

Cash on Hand		P	114,673.33
102	Cash Collecting Officers		104,673.33
104	Petty Cash Fund		10,000.00
	Cash in Bank-Local Currency		9,117,892.41
111	Cash in Bank-Local Currency, Current Account		6,053,762.71
113	Cash in Bank-Local Currency-Time Deposit, Net		3,064,129.70
	Receivables		2,168,095.39
121	Accounts Receivables, Net		1,033,420.72
121	Accounts Receivable		1,284,302.85
121-3	Accounts Receivable-Others		15,209.89
301	Allowance for Doubtful Accounts		(266,092.02)
146	Receivable-Disallowances		947,528.54
149	Other Receivables		187,146.13
	Inventories		867,989.01
155	Office Supplies Inventory		78,346.01
156	Accountable Forms Inventory		7,700.00
165	Other Supplies Inventory		781,943.00
	Prepayments		74,468.19
178	Prepaid Insurance		60,971.55
185	Other Prepaid Expense		13,496.64
	TOTAL CURRENT ASSETS		12,343,118.33

INVESTMENT

198	Sinking Fund		888,810.47
	TOTAL INVESTMENT		888,810.47

NON-CURRENT ASSETS

Property, Plant and Equipment			
201	Land		6,783,657.85
202	Land Improvements, Net		776,770.74
202	Land Improvements		1,101,532.02
302	Accumulated Depreciation-Land Improvements		(324,761.28)
211	Office Building, Net		10,159,594.88
211	Office Building		11,884,014.30
311	Accumulated Depreciation-Office Building		(1,724,419.42)
221	Office Equipment, Net		277,547.36
221	Office Equipment		814,394.00
321	Accumulated Depreciation-Office Equipment		(536,846.64)
222	Furnitures and Fixtures, Net		329,014.50
222	Furnitures and Fixtures		616,934.18
322	Accumulated Depreciation-Furnitures & Fixtures		(287,919.68)
223	IT Equipment and Software, Net		584,035.24
223	IT Equipment & Software		1,251,235.60
323	Accumulated Depreciation-ITES		(667,200.36)
229	Communication Equipment		6,365.67
229	Communication Equipment		12,687.50
329	Accumulated Depreciation-Communication Equipment		(6,321.83)
231	Firefighting Equipment		15,308.64
231	Firefighting Equipment		45,600.00
331	Accumulated Depreciation-Firefighting Equipment		(30,291.36)
240	Other Machineries and Equipment, Net		14,193,414.28
240	Other Machineries and Equipment		21,572,272.97
340	Accumulated Depreciation-Other Machineries & Equipment		(7,378,858.69)
241	Motor Vehicles		2,000,308.34
241	Motor Vehicles		3,604,501.50
341	Accumulated Depreciation-Motor Vehicles		(1,604,193.16)
250	Other Property, Plant & Equipment		63,029,409.76
250	Other Property, Plant & Equipment		88,641,876.64
350	Accumulated Depreciation-Other Property, Plant & Equipment		(25,612,466.88)
269	Construction in Progress		617,693.00
	Other Assets		
290	Other Assets		2,390,817.32
	TOTAL NON-CURRENT ASSETS		101,163,937.58

TOTAL ASSETS		P	114,395,866.38
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Republic of the Philippines
STA. ROSA WATER DISTRICT
Sta. Rosa Nueva Ecija

DETAILED BALANCE SHEET
As of September 30, 2015

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	5,398,328.12
401 Accounts Payable		5,398,328.12
Inter Agency Payables		487,700.35
412 Due to BIR		191,184.91
413 Due to GSIS		252,342.44
414 Due to PAG-IBIG		28,248.00
415 Due to PHILHEALTH		15,925.00
Other Liability Accounts		318,802.44
426 Guaranty Deposits Payable		318,802.44
Current Portion of Long Term Liability		3,583,274.68
444 Loans Payable - LWUA		894,508.00
444-1 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		9,788,105.59

NON-CURRENT LIABILITIES

444 Loans Payable-LWUA		8,604,620.33
444-1 Loans Payable-DBP		19,045,430.53
Other Long-Term Liabilities		
439 Other Payables		4,162,760.19
TOTAL NON-CURRENT LIABILITIES		31,812,811.05

EQUITY


510 Retained Earnings		66,723,184.79
512 Income and Expense Summary		6,281,192.53
684 Prior Year's Adjustment		(209,427.58)
TOTAL EQUITY		72,794,949.74
TOTAL LIABILITIES AND EQUITY	P	114,395,866.38

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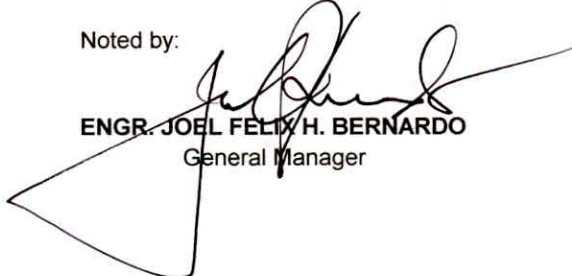
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