Republic of the Philippines VICTORIAS CITY WATER DISTRICT Statement of Changes in Equity For the Month of February 2015

Balances - February 1, 2015

P19,410,583.63

Net Income/(Loss) for the month

380,018.06

Balances - February 28, 2015

P19,790,601.69

Prepared by:

Certified correct:

Sr Corporate Accountant C

Republic of the Philippines VICTORIAS CITY WATER DISTRICT CASH FLOW STATEMENT For the Month of February 2015

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Receivables	P2,524,697.80	P5,376,517.12
Collection of Other Service Income	58,985.00	142,308.00
Collection of Miscellaneous Income	7,293.80	20,405.80
Refund of Excess Payments	427.00	5,012.00
Total Cash Inflows	2,591,403.60	5,544,242.92
Cash Outflows:		
Payment of Operating Expenses	1,452,837.44	2,845,649.29
Salaries and wages	328,855.05	682,332.29
Remittance of taxes withheld to BIR	99,320.39	193,734.29
Remittance of amount due GSIS, PAG-IBIG & Philhealth	249,158.89	491,116.35
Purchase of supplies and materials	5,739.15	27,317.72
Payment of taxes, duties and fines	71,945.10	129,593.32
Total Cash Outflows	2,207,856.02	4,369,743.26
Total Cash Provided (used) by Operating Activities	383,547.58	1,174,499.66
Cash Flows from Investing Activities		
Purchase/construction of:		
Other Property, Plant & Equipment	273,874.00	516,706.47
Total Cash Outflows	273,874.00	516,706.47
Total Cash Provided (used) by Investing Activities	(273,874.00)	(516,706.47)
Cash Flows from Financing Activities	····	
Cash Outflows:		
Cash payment of interest on loans	43,344.17	87,027.48
Payments of domestic loans	49,709.83	99,080.52
Total Cash Provided (used) by Financing Activities	(93,054.00)	(186,108.00)
Cash Provided (used) by Operating, Investing & Financing Activities	16,619.58	471,685.19
Add: Cash and Cash Equivalents - Beginning	6,952,197.23	6,497,131.62
Cash and Cash Equivalents - Ending	P6,968,816.81	P6,968,816.81

Breakdown of Cash and cash equivalents at the end of the period:

Cash - Collecting Officers
Petty Cash Fund
Cash in Bank-Local Currency, Current Account
Guaranty Deposits
Sinking Fund

PALMERA

porace Accountant C

P68,476.76 20,000.00 4,889,054.14 261,072.30 1,730,213.61 P6,968,816.81

Prepared by:

Certified correct:

Republic of the Philippines VICTORIAS CITY WATER DISTRICT CASH FLOW STATEMENT

For the Month of February 2015

	CURRENT	YEAR TO
	MONTH	DATE
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Receivables	P2,524,697.80	P5,376,517.12
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Total Cash Outflows	2,207,856.02	4,369,743.26
Total Cash Provided (used) by Operating Activities	383,547.58	1,174,499.66
Cash Flows from Investing Activities		
Cash Outflows:		
Purchase/construction of:		
Other Property, Plant & Equipment	273,874.00	516,706.47
Total Cash Outflows	273,874.00	516,706.47
Total Cash Provided (used) by Investing Activities	(273,874.00)	(516,706.47)
Cash Flows from Financing Activities		
Cash Outflows:		
Cash payment of interest on loans	43,344.17	87,027.48
Payments of domestic loans	49,709.83	99,080.52
Total Cash Provided (used) by Financing Activities	(93,054.00)	(186,108.00)
Cash Provided (used) by Operating, Investing & Financing Activities	16,619.58	471,685.19
Add: Cash and Cash Equivalents - Beginning	4,960,911.32	4,505,845.71
Cash and Cash Equivalents - Ending	P4,977,530.90	P4,977,530.90

Breakdown of Cash and cash equivalents at the end of the period:

Cash - Collecting Officers
Petty Cash Fund
Cash in Bank-Local Currency, Current Account

P68,476.76 20,000.00 4,889,054.14 P4,977,530.90

Prepared by:

Certified correct:

Republic of the Philippines VICTORIAS CITY WATER DISTRICT Balance Sheet As of February 28, 2015

ASSETS

	ASSETS Current Assets	
	Cash on Hand	P88,476.76
102	Cash - Collecting Officers	68,476.76
104	Petty Cash Fund	20,000.00
	Cash in Bank - Local Currency	
111	Cash in Bank - Local Currency, Current Account	4,889,054.14
	Receivables	5,285,580.36
	Accounts Receivable, net	5,171,331.36
121	Accounts Receivable	5,319,671.79
301	Allowance for Doubtful Accounts	148,340.43
123	Due from Officers and Employees	18,240.00
136 137	Due from NGAs	12,256.80
138	Due from GOCCs Due from LGUs	10,031.00
149	Other Receivables	35,457.50 38,263.70
155	Inventories	645,466.75
168	Office Supplies Inventory Construction Materials Inventory	68,051.76 577,414.99
100	200 DN - 100	377,414.59
186	Other Current Assets Guaranty Deposits	261.072.20
100	Total Current Assets	261,072.30
	Non-Current Assets	11,169,650.31
198	Sinking Fund	1 720 212 61
170	_	1,730,213.61
201	Property, Plant and Equipment	
201	Land	659,970.76
	Electrification, Power and Energy Structures, net	1,510,563.85
205	Electrification, Power and Energy Structures	4,327,413.32
305	Accumulated Depreciation - Electrification, Power and Energy Structures	<u>2,816,849.47</u>
	Office Buildings, net	706,086.95
211	Office Buildings	1,684,519.24
311	Accumulated Depreciation - Office Buildings	<u>978,432.29</u>
	Office Equipment, net	159,360.51
221	Office Equipment	811,423.27
321	Accumulated Depreciation - Office Equipment	652,062.76
	Furniture and Fixtures, net	81,744.19
222	Furniture and Fixtures	291,884.98
322	Accumulated Depreciation - Furniture and Fixtures	210,140.79
	IT Equipment and Software, net	361,249.42
223	IT Equipment and Software	976,973.39
323	Accumulated Depreciation - IT Equipment & Sftw.	615,723.97
	Communication Equipment, net	52,529.84
229	Communication Equipment	284,647.43
329	Accumulated Depreciation - Communication Equipment	232,117.59
	Other Machinery and Equipment, net	74,779.52
240	Other Machinery and Equipment	452,511.14
340	Accumulated Depreciation - Other Machinery and Equipment	377,731.62
	Motor Vehicles, net	794,530.63
241	Motor Vehicles	3,254,077.11
341	Accumulated Depreciation – Motor Vehicles	2,459,546.48
	Other Property, Plant and Equipment, net	Address Treat and a
250	Other Property, Plant and Equipment	<u>9,145,536.60</u> 26,370,278.74
350	Accumulated Depreciation - Other Property, Plant and Equipment	20,370,278,74 17,224,742.14

Other Assets	264	Construction in Progress - Agency Assets	542,641.13
Total Assets P27,036,871.34	290	Other Assets	48,014.02
LIABILITIES AND EQUITY Current Liabilities Payable Accounts Payable Accounts Payable P751,225.16 Inter-Agency Payables 261,384.18 412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts Guaranty Deposits Payable 271,360.95 Total Current Liabilities 1,283,970.29 Non-Current Liabilities 1,283,970.29 Non-Current Liabilities 1,283,970.29 Total Liabilities 1,283,970.29 Poferred Credits 1,283,734.27 Deferred Credits 1,283,734.27 Deferred Credits 1,283,970.29 Page 1 Page 2 P		Total Property, Plant and Equipment	14,137,007.42
Current Liabilities Payable Accounts 401 Accounts Payable P751,225.16 Inter-Agency Payables 261,384,18 412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts 426 Guaranty Deposits Payable 271,360.95 Total Current Liabilities 1,283,970.29 Non-Current Liabilities 5,954,763.98 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69		Total Assets	P27,036,871.34
Payable Accounts 401 Accounts Payable P751,225.16 Inter-Agency Payables 261,384.18 412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts 426 Guaranty Deposits Payable 271,360.95 Total Current Liabilities Non-Current Liabilities 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69		LIABILITIES AND EQUITY	
401 Accounts Payable P751,225.16 Inter-Agency Payables 261,384.18 412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts 426 Guaranty Deposits Payable 271,360.95 Total Current Liabilities 1,283,970.29 Non-Current Liabilities 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69		Current Liabilities	
Inter-Agency Payables 261,384.18 412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts 271,360.95 Total Current Liabilities 1,283,970.29 Non-Current Liabilities 1,283,970.29 Non-Current Liabilities 1,283,734.27 Deferred Credits 7,238,734.27 Deferred Credits 5,954,763.98 Equity 510 Retained Earnings 19,790,601.69		Payable Accounts	
412 Due to BIR 96,491.51 413 Due to GSIS 164,892.67 Other Liability Accounts 426 Guaranty Deposits Payable 271,360.95 Total Current Liabilities Non-Current Liabilities 1,283,970.29 Non-Current Liabilities 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69	401	Accounts Payable	P751,225.16
164,892.67 164		Inter-Agency Payables	
Other Liability Accounts Guaranty Deposits Payable Total Current Liabilities Non-Current Liabilities Loans Payable - Domestic Total Liabilities Total Liabilities Deferred Credits Other Deferred Credits Equity Total Liabilities 7,535.38 Equity	7.07.77	Due to BIR	
426 Guaranty Deposits Payable 271,360.95 Total Current Liabilities 1,283,970.29 Non-Current Liabilities 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 19,790,601.69	413	Due to GSIS	164,892.67
Total Current Liabilities		Other Liability Accounts	
Non-Current Liabilities 5,954,763.98 444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69	426	Guaranty Deposits Payable	271,360.95
444 Loans Payable - Domestic 5,954,763.98 Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 19,790,601.69		Total Current Liabilities	1,283,970.29
Total Liabilities 7,238,734.27 Deferred Credits 455 Other Deferred Credits 7,535.38 Equity 510 Retained Earnings 19,790,601.69		Non-Current Liabilities	
Deferred Credits 455 Other Deferred Credits Equity 510 Retained Earnings Table 1 19,790,601.69	444	Loans Payable - Domestic	5,954,763.98
455 Other Deferred Credits Equity 510 Retained Earnings 19,790,601.69		Total Liabilities	<u>7,238,734.27</u>
Equity 510 Retained Earnings 19,790,601.69		Deferred Credits	
510 Retained Earnings 19,790,601,69	455	Other Deferred Credits	<u>7,535.38</u>
The last the same of the same		Equity	
Total Liabilities and Equity P27 036 871 34	510	Retained Earnings	19,790,601.69
127,050,071.54		Total Liabilities and Equity	P27,036,871.34

LEONIB ANN C. PALMERA Sr. Corporate Accountant C Certified correct:

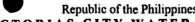
Republic of the Philippines VICTORIAS CITY WATER DISTRICT Condensed Balance Sheet As of February 28, 2015

Assets

Current Assets	
Cash and Cash Equivalents	P4,977,530.90
Trade and Other Receivables	5,285,580.36
Inventories	645,466.75
Other Current assets	261,072.30
Total Current Assets	11,169,650.31
Non-Current Assets	
Property, Plant and Equipment	14,137,007.42
Sinking Fund	1,730,213.61
Total Non-Current Assets	15,867,221.03
Total Assets	P27,036,871.34
Liabilities and Equity Current Liabilities	
Payables	P751,225.16
Intra-Agency Payables	261,384.18
Other Liability Accounts	271,360.95
Total Current Liabilities	1,283,970.29
Non-Current Liabilities	
Loans Payable - Domestic	5,954,763.98
Total Liabilities	7,238,734.27
Deferred Credits Equity	7,535.38
Retained Earnings	19,790,601.69
Total Liabilities and Equity	P27,036,871.34

Prepared by:

ONIE ANN C. PALMERA Corporate Accountant C Certified correct:



Republic of the Philippines
VICTORIAS CITY WATER DISTRICT
Statement of Income and Expenses
For the Month of February 2015

		Current Month	Year to Date
No. of the Control of	Income		
628	Other Service Income	P35,420.22	P73,576 97
639	Income from Waterworks System	2,701,345.05	5,510,546.70
648	Other Business Income	3,810.00	9,735.00
649	Fines and Penalties - Business Income	105,291.25 1,902.54	245,291.40
678	Miscellaneous Income Gross Income	2,847,769.06	3,580.30 5,842,730.37
	Less: Expenses	2,847,709.00	3,042,130.31
	Personal Services		
701	Salaries and Wages – Regular	601,319.00	1,202,638.00
705	Salaries and Wages - Casual	8,840.68	8,840.68
706	Salaries and Wages - Contractual	42,825.00	95,000.00
711	Personnel Economic Relief Allowance (PERA)	15,184.21	29,684.21
712	Additional Compensation (ADCOM)	44,184.21	87,684 21
713	Representation Allowance (RA)	23,500.00	47,000.00
714	Transportation Allowance (TA)	23,500.00	47,000.00
715	Clothing/Uniform Allowance	-	145,000.00
719	Other Bonuses and Allowances	28,500.00	57,000.00
720	Honoraria	37,990.00	64,990.00
722	Longevity Pay	10,000.00	15,000.00
723	Overtime and Night Pay	24,349.65	60,704.25
731	Life and Retirement Insurance Contributions	73,210.42	145,368.70
732	PAG-IBIG Contributions	12,203.19	24,229.57
733	PHILHEALTH Contributions	6,875.00	13,650.00
734	ECC Contributions	2,988.41	5,888.41
744	Provident Fund Benefits	59,327.94	119,236.22
749	Other Personnel Benefits	244,873.76	244,873.76
	Total Personal Services	1,259,671.47	2,413,788.01
761	Maintenance and Other Operating Expenses	10.116.00	24.071.00
751	Traveling Expenses - Local	12,116.00	24,071.00
753	Training Expenses	92,300.00	139,074.15
755 760	Office Supplies Expenses	3,534.24	6,918.64
761	Medical, Dental and Laboratory Supplies Expenses Gasoline, Oil and Lubricants Expenses	14,327.00	29,080.90
767	Electricity Expenses	15,359.36 676,125.16	71,240.72
771	Postage and Deliveries	070,125.10	1,298,247.75 640.00
772	Telephone Expenses - Landline	1,765.44	3,468.68
773	Telephone Expenses - Mobile	(2,915.00)	4,755.00
774	Internet Expenses	1,611.49	2,935.49
775	Cable, Satellite, Telegraph and Radio Expenses	1,550.00	5,650.00
778	Membership Dues and Contribution to Organizations	750.00	750.00
781	Printing and Binding Expenses	-	12.00
782	Rent Expenses	3,000 00	6,000 00
783	Representation Expenses	17,853.69	27,322.19
784	Transportation and Delivery Expenses	-	1,606.22
786	Subscription Expenses	1,695.00	3,498.00
791	Legal Services	-	50.00
797	Security Services	23,700.00	47,700.00
805	Repairs and Maintenance - Electrification, Power and Energy Structures	620 00	3,206 00
811	Repairs and Maintenance - Office Buildings	1,180.00	6,090.00
821	Repairs and Maintenance - Office Equipment		4,400.00
822	Repairs and Maintenance - Furniture and Fixtures	620.00	620.00
823	Repairs and Maintenance - IT Equipment and Software	1,045.00	1,195.00
840	Repairs and Maintenance - Other Machinery and Equipment	2 250 00	50.00
841	Repairs and Maintenance - Motor Vehicles	3,350.00	13,446.00
850	Repairs and Maintenance - Other Property, Plant and Equipment	36,955.26	153,892.19
884	Miscellaneous Expenses	6,436.14	11,172.64
891	Taxes, Duties and Licenses	67,698.55 7,770.61	125,346.77
893	Insurance Expenses	19,508.82	7,770.61 39.017.64
905	Depreciation - Electrification, Power and Energy Structures	6,758.02	39,017.64 13.516.04
911 921	Depreciation - Office Buildings	3,830.65	13,516.04 7,661.30
921	Depreciation - Office Equipment Depreciation - Furniture and Fixtures	965.13	1,930.26
923	Depreciation - Furniture and Fixtures Depreciation - IT Equipment	5,752.95	11,505.90
,20	Depresiation - 11 Equipment	-,	- 1,000,50

		Current Month	Year to Date
929	Depreciation - Communication Equipment	488.37	976.74
940	Depreciation - Other Machineries and Equipment	951.95	1,903.90
941	Depreciation - Motor Vehicles	16,078,87	32,157.74
950	Depreciation - Other Property, Plant and Equipment	121,952.66	242,144.82
	Total MOOE	1,164,735.36	2,351,024.29
	Financial Expenses		
971	Bank Charges		100.00
975	Interest Expenses	43,344.17	87,027.48
	Total Financial Expenses	43,344.17	87,127.48
	Total Expenses	2,467,751.00	4,851,939.78
	Net Income (Loss)	380,018.06	P990,790.59

Prepared by:

PONIE ANN C. PALMERA

Certified correct:

Republic of the Philippines VICTORIAS CITY WATER DISTRICT

Condensed Statement of Income and Expenses For the Month of February 2015

		Current Month	Year to Date
Income from Waterworks System	General Income		
Income from Waterworks System	Other Service Income	P35,420,22	P73.576.97
Other Business Income 3,810.00 9,735.00 Fines and Penalties - Business Income 105,291.25 245,291.40 Gross Income 2,845,866.52 5,839,150.07 Less: Expenses Personal Services Salaries and Wages 652,984.68 1,306,478.68 Other Compensation 207,208.07 554,062.67 Personal Benefits Contribution 95,277.02 189,136.68 Other Personal Benefits 304,01.70 364,109.98 Total Personal Services 1,259,671.47 2413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 107,240.26 Utility Expenses 676,125.16 1,298,247.75 Communication Expenses 750.00 750.00 Printing and Binding Expenses 3,000.00 6,000.00 Representation Expenses 1,695.00 3,498.00 Representation Expenses 1,695.00 3,498.00 Repairs and Maintenance 2,3700.00 47,7			
Fines and Penaltics - Business Income 103,291.25 243,291.40 Gross Income 2,845,866.52 5,839,150.07 Less: Expenses Fersonal Services Personal Services 652,984.68 1,306,478.68 Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 107,240.26 Utility Expenses 676,125.16 1,298,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses 3,000.00 6,000.00 Representation Expenses 1,695.00 3,498.00 Professional Services			
Gross Income 2,845,866.52 5,839,150.07 Less: Expenses Personal Services Salaries and Wages 652,984.68 1,306,478.68 Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 33,220.60 107,240.26 Utility Expenses 676,125.16 1,298,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses 17,853.69 27,322.19 Transportation and Delivery Expenses 1,695.00 3,498.00 Professional Services 23,700.00 47,750.00 Repairs and Maintenance 43,770.26 <td></td> <td></td> <td></td>			
Personal Services Salaries and Wages 652,984.68 1,306,478.68 Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 107,240.26 Utility Expenses 676,125.16 1,228,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses - 12.00 Rent Expenses 3,000.00 6,000.00 Representation Expenses 1,695.00 3,498.00 Professional Services 23,700.00 47,750.00 Repairs and Maintenance 43,770.26 182,899.19			
Personal Services Salaries and Wages 652,984.68 1,306,478.68 Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 92,300.00 107,240.26 Utility Expenses 676,125.16 1,228,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses - 12.00 Rent Expenses 3,000.00 6,000.00 Representation Expenses 1,695.00 3,498.00 Professional Services 23,700.00 47,750.00 Repairs and Maintenance 43,770.26 182,899.19	Less: Expenses		
Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 12,116.00 24,071.00 Training and Scholarship Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 33,220.60 107,240.26 Utility Expenses 676,125.16 1,298,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses 1,000.00 6,000.00 Representation Expenses 1,853.69 27,322.19 Transportation and Delivery Expenses 1,695.00 3,498.00 Professional Services 23,700.00 47,750.00 Repairs and Maintenance 43,770.26 182,899.19 Confidential, Intelligence, Extraordinary and Miscellaneous Expenses 75,469.16 133,117.38<			
Other Compensation 207,208.07 554,062.67 Personnel Benefits Contribution 95,277.02 189,136.68 Other Personnel Benefits 304,201.70 364,109.98 Total Personal Services 1,259,671.47 2,413,788.01 Maintenance and Other Operating Expenses 12,116.00 24,071.00 Traveling Expenses 12,116.00 24,071.00 Training and Scholarship Expenses 92,300.00 139,074.15 Supplies and Materials Expenses 33,220.60 107,240.26 Utility Expenses 676,125.16 1,298,247.75 Communication Expenses 2,011.93 17,449.17 Membership Dues And Contribution To Organizations 750.00 750.00 Printing and Binding Expenses 1,000.00 6,000.00 Representation Expenses 1,853.69 27,322.19 Transportation and Delivery Expenses 1,695.00 3,498.00 Professional Services 23,700.00 47,750.00 Repairs and Maintenance 43,770.26 182,899.19 Confidential, Intelligence, Extraordinary and Miscellaneous Expenses 75,469.16 133,117.38<	Salaries and Wages	652.984.68	1.306.478.68
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Add (Deduct) Other Income/Expenses Miscellaneous Income 1,902.54 3,580.30	Total Expenses		
Miscellaneous Income 1,902.54 3,580.30	Income (Loss) From Operations	378,115.52	
Miscellaneous Income 1,902.54 3,580.30	Add (Deduct) Other Income/Expenses		
Net Income (Loss) P380,018.06 P990,790.59		1,902.54	3,580.30
	Net Income (Loss)	P380,018.06	P990,790.59

Prepared by:

CEONIE ANN C. PALMERA Sr. Corporate Accountant C

Certified correct:

VICTORIAS CITY WATER DISTRICT TRIAL BALANCE For the Month of February 2015

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ACCT	II ANTIDANTAADIN DA OROGO	Section .			TMON		. constant		Y	ARTO	DATI		
	ACCOUNT NAME	GENERA	L LEDGER	INCOME S	TATEMENT	BALANC	E SHEET	GENERA	LLEDGER		TATEMENT		ESHEET
#		DR.	CR.	DR.	CR	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.
	Cash - Collecting Officers	7,055.86		No.	7 10 10	7,055.86	1 1	68,476.76	200	300		68,476.76	- CIC
	Petty Cash Fund	9,27,613				S. M. M		20,000.00				20,000.00	
	Cash in Bank - Local Currency, Current Account	9,563.72		50		9,563.72		4,889,054.14				4,889,054.14	
	Accounts Receivable	278,080.31		A	1	278,080.31	i	5,319,671.79	- market			5,319,671.79	
	Allowance for Doubtful Accounts	-CY - 900		C. I		750000		B 6/12/6-16	148,340.43			7,017,011,17	148,340,43
	Due from Officers and Employees	3,240.00		£		3,240.00		18,240.00				18,240.00	140,340,43
	Due from NGAs			0.00		100		12,256.80			7.	12,256.80	
	Due from GOCCs		N 10 10 10 10 10 10 10 10 10 10 10 10 10					10,031.00				10,031.00	
	Due from LGUs		0					35,457.50				35,457.50	
	Other Receivables						N. Control	38,263.70		7		38,263.70	
	Office Supplies Inventory		3,043.54		31-	7.3	3,043.54	68,051.76	1 7 7	8		68,051.76	
	Construction Materials Inventory		60,232.10	97		- 6	60,232,10			6.7		577,414.99	
	Guaranty Deposits		1 1 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					261,072,30				261,072.30	
	Sinking Fund	ner of						1.730.213.61				1,730,213.61	
	Land				5			659,970.76		10		659,970.76	
205	Electrification, Power and Energy Structures						-4.	4.327.413.32		y		4.327.413.32	
305	Accumulated Depreciation - Electrification, Power and Energy Structures		19.508.82	8 i ii			19,508.82		2,816,849.47	86			2.816.849.47
211	Office Buildings	1		10	2		.,,,,,,,,,	1,684,519.24	-0.000.777	2		1,684,519.24	-,010,047.47
	Accumulated Depreciation - Office Buildings		6,758.02				6,758.02	.,00,01,224	978,432,29			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	978,432.29
221	Office Equipment	- 1	0,,50.02				0,754.02	811,423.27	710,452.27			811.423.27	210,432.27
321	Accumulated Depreciation - Office Equipment		3,830.65				3,830,65	011,740.21	652,062.76			011,743.21	652,062.76
222	Furniture and Fixtures		0,000.00				5,050,05	291,884.98	032,002.70			291.884.98	032,002.70
322	Accumulated Depreciation - Furniture and Fixtures		965.13				965.13	271,004.70	210,140.79			271,004.78	210,140.79
	IT Equipment and Software		703.13				303.13	976,973.39	210,140.77			976,973.39	210,140.79
	Accumulated Depreciation - IT Equipment		5.752.95		Sc.	-	5,752.95	710,713.37	615,723.97			310,313.33	615,723.97
229	Communication Equipment		5,152.55	-	101	7	3,132.33	284,647.43	015,725.57			284,647,43	013,123.91
	Accumulated Depreciation - Communication Equipment		488.37		F 1	2	488.37	204,047.43	232,117.59			204,047.43	232,117.59
240	Other Machinery and Equipment		40027			57	100.51	452,511.14	232,117.37			452,511.14	232,117.39
340	Accumulated Depreciation - Other Machinery and Equipment		951.95		181		951.95	432,511.14	377,731.62			432,311.14	377,731.62
241	Motor Vehicles		751.75		0		331.33	3.254,077,11	311,131.02			3,254,077.11	377,731,02
341	Accumulated Depreciation - Motor Vehicles	200000	16,078.87				16,078,87	5,254,011.11	2,459,546.48	- 1	E 200 0 10	3,234,011.11	2,459,546,48
	Other Property, Plant and Equipment	270,990.00	10,010.01			270,990.00	10,070.07	26,370,278.74	2,737,340.40			26,370,278.74	2,437,340.46
	Accumulated Depreciation - Other Property, Plant and Equipment	2.0070.00	121,952.66			270,770.00	121,952.66	20,510,210.74	17.224.742.14			20,510,218.74	17,224,742.14
	Construction in Progress - Agency Assets	36,184.00	121,002.00			36,184.00	121,752.00	542,641.13	17,224,742.14			542,641.13	11,224,142.14
	Other Assets	50,101.00				30,104.00	441	48.014.02				48,014.02	
	Accounts Payable		35,402.57				35,402.57	40,014.02	751,225.16			40,014.02	751.225.16
	Due to BIR		3,632.48				3,632.48		96,491.51				96,491.51
413	Due to GSIS	W.					0,002.10		164,892.67				164,892.67
	Guaranty Deposits Payable	7.:				1 1000			271.360.95			E. 77.97	271,360.95
	Loans Payable - Domestic	49,709.83				49,709.83			5,954,763.98			-	5,954,763.98
	Other Deferred Credits	3,792.45				3,792.45			7,535.38				7,535.38
	Retained Earnings		1/3	N.		100			18,799,811.10				18,799,811.10
	Other Service Income		35,420.22		35,420,22			(1)	73,576.97		73,576,97		13,733,611.10
	Income from Waterworks System		2,701,345.05		2.701,345.05			11/	5,510,546.70		5,510,546.70		
	Other Business Income		3,810.00		3,810.00				9,735.00		9,735.00		
	Fines and Penalties - Business Income		105,291.25		105,291.25				245,291.40		245,291.40		
678	Miscellaneous Income		1,902.54	E. Gran	1,902.54				3,580.30		3,580,30		
	Salaries and Wages - Regular	601,319.00		601,319.00	-		7	1,202,638.00	550,30	1,202,638.00	320020		
705	Salaries and Wages - Casual	8,840.68		8,840.68				8,840.68		8,840.68			
	Salaries and Wages - Contractual	42,825.00		42,825.00				95,000.00		95,000.00			
	Personnel Economic Relief Allowance (PERA)	15,184.21	12.1	15,184.21			4	29,684.21		29,684,21			
712	Additional Compensation (ADCOM)	44,184.21	100	44,184.21				87,684.21		87,684.21			
	Representation Allowance (RA)	23,500.00		23,500.00				47,000.00		47,000.00			
	Transportation Allowance (TA)	23,500.00		23,500.00			6	47,000.00		47,000.00			
	Clothing Uniform Allowance			20,000	-1080	7	le:	145,000.00		145,000.00			
	Other Bonuses and Allowances	28,500.00		28,500.00			6.	57,000.00		57,000.00			
	Honoraria	37,990.00		37,990.00				64,990.00		64,990.00			
	Longevity Pay	10,000.00		10,000.00	K			15,000.00		15,000.00			
	Overtime and Night Pay	24,349.65		24,349.65				60,704.25				-	-
143	Travella des (Tipla F8)	24,347.03		24,347.03				00,704.25		60,704.25			1

									EART		E			
CCT.	ACCOUNT NAME	ACCOUNT NAME GENERAL LEDGER			INCOME STATEMENT BALANCE SHEET				GENERAL	LEDGER	INCOME STATEMENT		BALANC	E SHEET
#		DR.	CR.	DR	CR.	DR.	CR.	DR.	CR.	DR.	CR.	DR.	CR.	
31	Life and Retirement Insurance Contributions	73,210.42		73,210.42		1795		145,368.70		145,368.70				
32	PAG-IBIG Contributions	12,203.19		12,203.19		Z.		24,229.57		24,229.57				
33	PHILHEALTH Contributions	6,875.00		6,875.00				13,650.00		13,650.00	12.15			
34	ECC Contributions	2,988.41		2,988.41				5,888.41		5,888.41				
144	Provident Fund Benefits	59,327.94		59,327.94		Show I		119,236.22		119,236.22				
	Other Personnel Benefits	244,873.76		244,873.76		26		244,873.76	()	244,873.76				
	Traveling Expenses - Local	12,116.00		12,116.00		F	14	24,071.00		24,071.00				
	Training Expenses	92,300.00		92,300.00				139,074.15		139,074.15				
	Office Supplies Expenses	3,534.24		3,534.24	0	7		6,918.64		6,918.64				
	Medical, Dental and Laboratory Supplies Expenses	14,327.00		14,327.00			le .	29,080.90		29,080.90				
	Gasoline, Oil and Lubricants Expenses	15,359.36	2	15,359.36			ST.	71,240.72		71,240.72				
67	Electricity Expenses	676,125.16		676,125.16				1,298,247.75		1,298,247.75	1			
	Postage and Deliveries			14-14-1				640.00		640.00				
	Telephone Expenses - Landline	1,765.44		1,765.44	5			3,468.68		3,468.68				
73	Telephone Expenses - Mobile		2,915.00	100	2,915.00	les.		4,755.00		4,755.00				
74	Internet Expenses	1,611.49		1,611.49	6 (4.00)			2,935.49		2,935.49				
	Cable, Satellite, Telegraph and Radio Expenses	1,550.00		1,550.00				5,650.00		5,650.00				
78	Membership Dues and Contribution to Organizations	750.00		750.00				750.00		750.00				
81	Printing and Binding Expenses	1 1 1 X 1 X 1 X						12.00		12.00				
82	Rent Expenses	3,000.00		3,000.00				6,000.00		6,000.00		2.00		
83	Representation Expenses	17.853.69		17,853.69				27,322.19		27,322.19		The second		
84	Transportation and Delivery Expenses	8. 16.690-						1,606.22		1,606.22				
86	Subscription Expenses	1,695.00		1,695.00				3,498.00	10	3,498.00				
91	Legal Services	100	8. 4	1000				50.00	1	50.00				
97	Security Services	23,700.00		23,700.00				47,700.00		47,700.00				
05	Repairs and Maintenance - Electrification, Power and Energy Structures	620.00		620.00				3,206.00		3,206.00		0		
11	Repairs and Maintenance - Office Buildings	1,180.00		1,180.00			1	6,090.00		6,090.00				
21	Repairs and Maintenance - Office Equipment	7.00	10	7/4				4,400.00	1	4,400.00				
22	Repairs and Maintenance - Furniture and Fixtures	620.00	j	620.00				620.00		620.00				
23	Repairs and Maintenance - IT Equipment and Software	1,045.00	2	1,045.00				1,195.00		1,195.00				
40	Repairs and Maintenance - Other Machinery and Equipment	27.09(075)	E-					50.00		50.00				
41	Repairs and Maintenance - Motor Vehicles	3,350.00		3,350.00				13,446.00		13,446.00				
50	Repairs and Maintenance - Other Property, Plant and Equipment	36,955.26		36,955.26				153,892.19		153,892.19				
84	Miscellaneous Expenses	6,436.14		6,436.14				11,172.64		11,172.64				
91	Taxes, Duties and Licenses	67,698.55		67,698.55				125,346.77	1 1 1	125,346.77				
93	Insurance Expenses	7,770.61		7,770.61				7,770.61	1	7,770.61	7,6	list of		
05	Depreciation - Electrification, Power and Energy Structures	19,508.82		19,508.82	ŝ.			39,017.64	- 4	39,017.64	-0.	9		
11	Depreciation - Office Buildings	6,758.02		6,758.02	A			13,516.04	. 2	13,516.04				
	Depreciation - Office Equipment	3,830.65		3,830.65	Tr.			7,661.30		7,661.30	- 4			
	Depreciation - Furniture and Fixtures	965.13		965.13	k			1,930.26		1,930.26	17			
	Depreciation - IT Equipment	5,752.95		5,752.95	I.			11,505.90		11,505.90				
29	Depreciation - Communication Equipment	488.37		488.37	5			976.74		976.74				
	Depreciation - Other Machineries and Equipment	951.95	10	951.95	4			1,903.90		1,903.90	1			
	Depreciation - Motor Vehicles	16,078,87	le .	16,078.87				32,157.74	15.	32,157.74				
	Depreciation - Other Property, Plant and Equipment	121,952.66		121,952.66				242,144.82	7.5	242,144.82				
	Back Charges							100.00		100.00				
	nterest Expenses	43,344.17	Constitution of	43,344,17	In a state of	Distribution in	a contract of	87,027,48	district the second	87.027.48	71.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	4.4.44		
					2.850.684.06	658,616.17	278,598.11	57,604,498.66	C7 (01 100 ()	4,851,939.78	£ 0.13 730 37	52,752,558.88	61 761 76	

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