

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

**CASH FLOW STATEMENT**  
 For the Month Ended June 30, 2013

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 3,107,732.58	17,892,122.72
Water Sales	3,107,732.58	17,892,122.72
Collection of Income	104,710.00	937,012.78
Interest from Current and Time Deposits	4,460.94	14,632.84
Liquidation of cash advance	1,495.00	29,913.75
<b>Total Cash Inflows</b>	<b>3,218,398.52</b>	<b>18,873,682.09</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	733,417.84	3,812,604.72
Set-up of Petty Cash		5,000.00
Remittance to BIR, GSIS, PAG-IBIG, PHILHEALTH & Provident	551,246.77	3,243,857.52
Purchase of:		
IT/Equipment/Office Supplies	38,756.25	122,444.55
Service Connection Materials	191,367.86	558,249.13
Advances to Officers & Employees	514,681.26	3,591,424.77
Transfer of Funds		
Others: Bank Debit Memo		
Returned Check	2,500.00	2,500.00
<b>Total Cash Outflows</b>	<b>(2,031,969.98)</b>	<b>(11,336,080.69)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 1,186,428.54</b>	<b>7,537,601.40</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Outflows:</b>		
Purchase/Construction of Other Property, Plant and Equipment/Tools	1,052,318.86	6,636,550.15
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (1,052,318.86)</b>	<b>(6,636,550.15)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	113,887.00	683,322.00
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (113,887.00)</b>	<b>(683,322.00)</b>
<b>Cash Provided (used) by Operating, Investing, &amp; Financing Activities</b>	<b>20,222.68</b>	<b>217,729.25</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>7,247,200.33</b>	<b>7,049,693.76</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 7,267,423.01</b>	<b>7,267,423.01</b>

BREAKDOWN:

Cash in Vault	P 51,085.78
Cash in Bank-Current Account	6,170,918.29
Cash in Bank-Time Deposit	1,045,418.94
<b>Total</b>	<b>P 7,267,423.01</b>

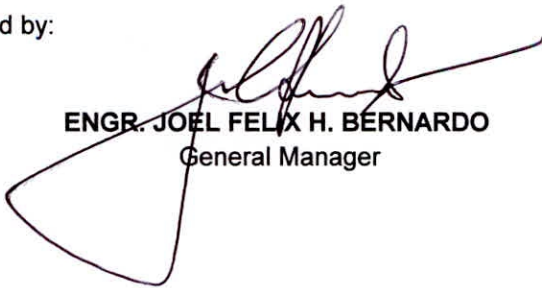
Prepared by:

  
**CATHERINE C. CAJUCUM**  
 Accounting Processor

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, 2013

<b>INCOME</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>GENERAL INCOME</b>			
<b>Business Income</b>			
Income from Waterworks System	P	3,104,047.54	17,609,660.37
Other Business Income		104,710.00	932,008.65
Fines & Penalties-Other Business Income		55,390.40	289,345.05
<b>GROSS INCOME</b>	<b>P</b>	<b>3,264,147.94</b>	<b>18,831,014.07</b>
<b>EXPENSES</b>			
<b>PERSONAL SERVICES</b>			
Salaries and Wages	P	631,889.50	3,786,337.99
<b>OTHER COMPENSATION</b>			
Personnel Benefits Contributions		172,330.68	1,607,100.90
Other Personnel Benefits		82,198.24	493,047.51
Total Other Compensation		254,528.92	2,100,148.41
<b>TOTAL PERSONAL SERVICES</b>		<b>886,418.42</b>	<b>5,886,486.40</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses		1,278.00	41,367.55
Training Expenses		24,759.00	289,485.55
Supplies and Materials Expenses		193,317.18	1,695,140.92
Utility Expenses		355,329.11	2,094,176.79
Communication Expenses		13,805.60	85,561.04
Membership Dues and Contributions to Organizations		800.00	32,490.00
Rent Expense		9,000.00	39,000.00
Representation Expenses		23,268.56	73,893.56
Subscription Expenses		500.00	6,475.00
Professional Services		37,500.00	339,653.95
Repairs and Maintenance		17,629.00	204,093.34
Taxes, Insurance Premiums and Other Fees		116,485.88	638,361.23
Depreciation Expenses		311,235.25	1,845,413.17
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>1,104,907.58</b>	<b>7,385,112.10</b>
<b>FINANCIAL EXPENSES</b>			
Interest Expenses		52,466.17	318,986.02
<b>TOTAL FINANCIAL EXPENSES</b>		<b>52,466.17</b>	<b>318,986.02</b>
<b>TOTAL EXPENSES</b>	<b>P</b>	<b>2,043,792.17</b>	<b>13,590,584.52</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P</b>	<b>1,220,355.77</b>	<b>5,240,429.55</b>
<b>OTHER INCOME</b>			
Interest Revenue		4,460.94	14,632.84
<b>TOTAL OTHER INCOME</b>		<b>4,460.94</b>	<b>14,632.84</b>
<b>NET INCOME (LOSS)</b>	<b>P</b>	<b>1,224,816.71</b>	<b>5,255,062.39</b>

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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 June 30, 2013

**GENERAL INCOME**

	CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>		
639 Income from Waterworks System	P 3,104,047.54	17,609,660.37
649 Other Business Income	104,710.00	932,008.65
650 Fines and Penalties-Business Income	<u>55,390.40</u>	<u>289,345.05</u>
<b>GROSS INCOME</b>	<b>P 3,264,147.94</b>	<b>18,831,014.07</b>

**EXPENSES**

**PERSONAL SERVICES**

701 Salaries and Wages-Regular	P <u>631,889.50</u>	<u>3,786,337.99</u>
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**OTHER COMPENSATION**

711 Personnel Economic Relief Allowance (PERA)	72,000.00	432,000.00
713 Representation Allowance (RA)	14,500.00	87,000.00
714 Transportation Allowance (TA)	14,500.00	87,000.00
715 Clothing/Uniform Allowance	-	180,000.00
719 Other Bonuses and Allowances	57,600.00	345,600.00
722 Longevity Pay	-	5,000.00
724 Cash Gift	-	90,000.00
725 Year End Bonus	-	285,513.50
740 Retirements Benefits - Civilian	<u>13,730.68</u>	<u>94,987.40</u>
<b>TOTAL</b>	<b><u>172,330.68</u></b>	<b><u>1,607,100.90</u></b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

731 Life and Retirement Insurance Contributions	68,523.24	411,022.51
732 PAG-IBIG Contributions	3,600.00	21,600.00
733 PHILHEALTH Contributions	6,475.00	38,825.00
734 ECC Contributions	<u>3,600.00</u>	<u>21,600.00</u>
<b>TOTAL</b>	<b><u>82,198.24</u></b>	<b><u>493,047.51</u></b>

**TOTAL PERSONAL SERVICES**

**886,418.42**      **5,886,486.40**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

751 Traveling Expenses - Local	<u>1,278.00</u>	<u>41,367.55</u>
753 Training Expenses	<u>24,759.00</u>	<u>289,485.55</u>

**SUPPLIES AND MATERIALS EXPENSES**

755 Office Supplies Expense	6,355.01	59,060.70
756 Accountable Forms Expenses	7,792.00	44,946.00
760 Medical, Dental & Laboratory Supplies Expense	58,560.00	478,260.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	20,768.05	117,640.10
761-S Gasoline, Oil and Lubricant Expenses (Service)	38,525.18	251,613.72
765 Other Supplies Expenses	<u>61,316.94</u>	<u>743,620.40</u>
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>	<b><u>193,317.18</u></b>	<b><u>1,695,140.92</u></b>

**UTILITY EXPENSES**

767 Electricity Expenses	<u>355,329.11</u>	<u>2,094,176.79</u>
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**COMMUNICATION EXPENSES**

772 Telephone Expenses-Landline	1,652.63	10,177.81
773 Telephone Expenses-Mobile	4,772.97	28,660.80
774 Internet Expense	6,980.00	43,747.43
775 Cable, Satellite, Telegraph & Radio Expenses	<u>400.00</u>	<u>2,975.00</u>
<b>TOTAL COMMUNICATION EXPENSES</b>	<b><u>13,805.60</u></b>	<b><u>85,561.04</u></b>

778 Membership Dues and Contributions to Organizations	<u>800.00</u>	<u>32,490.00</u>
782 Rent Expense	<u>9,000.00</u>	<u>39,000.00</u>
783 Representation Expenses	<u>23,268.56</u>	<u>73,893.56</u>
786 Subscription Expenses	<u>500.00</u>	<u>6,475.00</u>

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

**DETAILED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended June 30, 2013

<b>PROFESSIONAL EXPENSES</b>		
791 Legal Services	-	1,800.00
792 Auditing Services	-	97,853.95
793 Consultancy Services	-	15,000.00
797 Security Services	37,500.00	225,000.00
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>37,500.00</b>	<b>339,653.95</b>
<b>REPAIRS AND MAINTENANCE</b>		
811 Repairs and Maintenance-Office Building	-	5,150.00
823 Repairs and Maintenance-IT Equipment and Software	-	2,800.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	3,260.00	3,320.00
841 Repairs and Maintenance-Motor Vehicles	1,885.00	41,512.34
850 Repairs and Maintenance-Other Property, Plant & Equipment	12,484.00	151,311.00
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>17,629.00</b>	<b>204,093.34</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
800 Council/Board Members Benefits	37,660.00	218,910.00
884 Miscellaneous Expenses	5,000.00	8,000.00
891 Taxes, Duties and Licenses	66,187.81	370,549.64
893 Insurance Expenses	7,638.07	40,901.59
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>	<b>116,485.88</b>	<b>638,361.23</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
902 Depreciation-Land Improvements, Building	4,238.61	25,431.66
911 Depreciation-Office Building	29,860.37	179,162.22
921 Depreciation-Office Equipment	6,431.70	47,642.70
922 Depreciation-Furnitures and Fixtures	4,036.70	24,220.20
923 Depreciation-IT Equipment and Software	9,287.88	58,602.21
929 Depreciation-Communication Equipment	503.01	3,197.82
931 Depreciation-Firefighting Equipment	488.57	2,931.42
940 Depreciation-Other Machineries and Equipment	48,926.38	288,588.78
941 Depreciation-Motor Vehicles	4,963.11	29,778.66
950 Depreciation-Other Property, Plant and Equipment	202,498.92	1,185,857.50
<b>TOTAL DEPRECIATION</b>	<b>311,235.25</b>	<b>1,845,413.17</b>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>1,104,907.58</b>	<b>7,385,112.10</b>
<b>FINANCIAL EXPENSES</b>		
975 Interest Expense	52,466.17	318,986.02
<b>Total</b>	<b>52,466.17</b>	<b>318,986.02</b>
<b>TOTAL EXPENSES</b>	<b>P 2,043,792.17</b>	<b>13,590,584.52</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 1,220,355.77</b>	<b>5,240,429.55</b>
664 Interest Income	4,460.94	14,632.84
<b>Total</b>	<b>4,460.94</b>	<b>14,632.84</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>	<b>P 1,224,816.71</b>	<b>5,255,062.39</b>

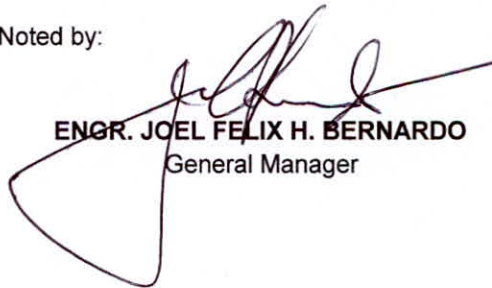
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Republic of the Philippines  
**STA. ROSA WATER DISTRICT**  
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**CONDENSED BALANCE SHEET**  
 As of June 30, 2013

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	56,085.78
Cash in Bank-Local Currency		7,216,337.23
Receivables		574,189.41
Inventories		453,468.46
Prepayments		64,528.88
<b>TOTAL CURRENT ASSETS</b>		<b>8,364,609.76</b>

**INVESTMENT**

Sinking Fund		839,966.54
<b>TOTAL INVESTMENT</b>		<b>839,966.54</b>

**NON-CURRENT ASSETS**

Property, Plant & Equipment		99,236,765.10
Accumulated Depreciation-Other Property, Plant & Equipment		(26,551,016.68)
Other Assets		58,854.28
<b>TOTAL NON-CURRENT ASSETS</b>		<b>72,744,602.70</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>81,949,179.00</b>
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**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	11,015,998.17
Inter-Agency Payables		720,682.36
Other Liability Accounts		954,630.34
<b>TOTAL CURRENT LIABILITIES</b>		<b>12,691,310.87</b>

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		11,296,390.00
Other Payables		3,493,436.89
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,789,826.89</b>

<b>TOTAL LIABILITIES</b>	<b>P</b>	<b>27,481,137.76</b>
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**EQUITY**

Retained Earnings		50,064,958.59
Income and Expense Summary		5,255,062.39
<b>TOTAL EQUITY</b>	<b>P</b>	<b>54,468,041.24</b>

<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>81,949,179.00</b>
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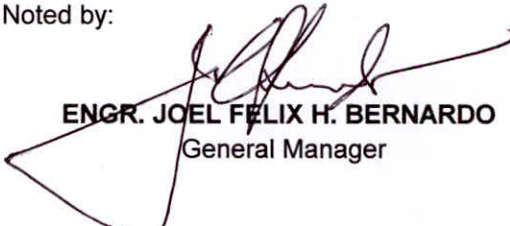
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 General Manager

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

**DETAILED BALANCE SHEET**  
 As of June 30, 2013

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>56,085.78</b>
102 Cash Collecting Officers		51,085.78
104 Petty Cash Fund		5,000.00
<b>Cash in Bank-Local Currency</b>		<b>7,216,337.23</b>
111 Cash in Bank-Local Currency, Current Account		6,170,918.29
113 Cash in Bank-Local Currency-Time Deposit, Net		1,045,418.94
<b>Receivables</b>		<b>574,189.41</b>
121 Accounts Receivables, Net		574,189.41
121 Accounts Receivable		773,818.47
121-3 Accounts Receivable-Others		19,524.90
301 Allowance for Doubtful Accounts		(219,153.96)
<b>Inventories</b>		<b>453,468.46</b>
155 Office Supplies Inventory		52,584.63
156 Accountable Forms Inventory		96,450.00
160 Medical, Dental & Laboratory Supplies Inventory		-
165 Other Supplies Inventory		304,433.83
<b>Prepayments</b>		<b>64,528.88</b>
178 Prepaid Insurance		59,340.62
185 Other Prepaid Expense		5,188.26
<b>TOTAL CURRENT ASSETS</b>		<b>8,364,609.76</b>

**INVESTMENT**

198 Sinking Fund		839,966.54
<b>TOTAL INVESTMENT</b>		<b>839,966.54</b>

**NON-CURRENT ASSETS**

**Property, Plant and Equipment**

201 Land		<b>3,869,957.85</b>
202 Land Improvements, Net		<b>368,435.47</b>
202 Land Improvements		565,148.00
302 Accumulated Depreciation-Land Improvements		(196,712.53)
211 Office Building, Net		<b>11,017,388.05</b>
211 Office Building		11,944,146.29
311 Accumulated Depreciation-Office Building		(926,758.24)
221 Office Equipment, Net		<b>276,353.80</b>
221 Office Equipment		613,729.00
321 Accumulated Depreciation-Office Equipment		(337,375.20)
222 Furnitures and Fixtures, Net		<b>391,698.55</b>
222 Furnitures and Fixtures		565,626.18
322 Accumulated Depreciation-Furnitures & Fixtures		(173,927.63)
223 IT Equipment and Software, Net		<b>418,203.93</b>
223 IT Equipment & Software		1,084,014.95
323 Accumulated Depreciation-ITES		(665,811.02)
229 Communication Equipment		<b>28,335.49</b>
229 Communication Equipment		171,757.50
329 Accumulated Depreciation-Communication Equipment		(143,422.01)
231 Firefighting Equipment		<b>28,500.03</b>
231 Firefighting Equipment		45,600.00
331 Accumulated Depreciation-Firefighting Equipment		(17,099.97)
240 Other Machineries and Equipment, Net		<b>3,922,585.74</b>
240 Other Machineries and Equipment		8,445,758.12
340 Accumulated Depreciation-Other Machineries & Equipment		(4,523,172.38)
241 Motor Vehicles		<b>368,889.48</b>
241 Motor Vehicles		1,624,201.50
341 Accumulated Depreciation-Motor Vehicles		(1,255,312.02)
250 Other Property, Plant & Equipment		<b>36,153,389.38</b>
250 Other Property, Plant & Equipment		54,464,815.06
350 Accumulated Depreciation-Other Property, Plant & Equipment		(18,311,425.68)
269 Construction in Progress		<b>15,842,010.65</b>

**Other Assets**

290 Other Assets		<b>58,854.28</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>72,744,602.70</b>

**TOTAL ASSETS**

**P 81,949,179.00**

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

**DETAILED BALANCE SHEET**  
As of June 30, 2013

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>11,015,998.17</b>
401 Accounts Payable		11,015,998.17
<b>Inter Agency Payables</b>		<b>720,682.36</b>
412 Due to BIR		130,177.83
413 Due to GSIS		211,255.13
414 Due to PAG-IBIG		20,230.00
415 Due to PHILHEALTH		12,950.00
416 Due to Other NGAs		262,893.38
419 Due to Provident Fund		83,176.02
<b>Other Liability Accounts</b>		<b>954,630.34</b>
426 Guaranty Deposits Payable		954,630.34
<b>TOTAL CURRENT LIABILITIES</b>		<b>12,691,310.87</b>

**NON-CURRENT LIABILITIES**


444 Loans Payable-Domestic		11,296,390.00
<b>Other Long-Term Liabilities</b>		
439 Other Payables		3,493,436.89
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,789,826.89</b>

**EQUITY**


510 Retained Earnings		50,064,958.59
512 Income and Expense Summary		5,255,062.39
684 Prior Year's Adjustment		(851,979.74)
<b>TOTAL EQUITY</b>		<b>54,468,041.24</b>

<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>81,949,179.00</b>
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Prepared by:

  
**CATHERINE C. CAJUCOM**  
Accounting Processor

Reviewed by:

  
**VICTORIA N. MARIANO**  
Division Manager-C

Noted by:

  
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