

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

CASH FLOW STATEMENT
 For the Month Ended September 30, 2013

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 2,949,420.01	26,828,285.99
Water Sales	<u>2,949,420.01</u>	<u>26,828,285.99</u>
Collection of Income	204,951.00	1,480,664.78
Redeposited returned check	-	2,500.00
Interest from Current and Time Deposits	4,041.95	20,446.95
Liquidation of cash advance	9,331.80	41,493.95
Others: Bank Credit Memo		4,600.00
Total Cash Inflows	<u>3,167,744.76</u>	<u>28,377,991.67</u>
Cash Outflows:		
Payment of Operating Expenses	727,624.40	6,235,792.48
Set-up of Petty Cash	-	5,000.00
Remittance to BIR, GSIS, PAG-IBIG, PHILHEALTH & Provident	468,401.60	4,817,441.44
Purchase of:		
IT/Equipment/Office Supplies	103,840.71	282,338.83
Service Connection Materials	260,207.29	1,038,597.69
Advances to Officers & Employees	587,034.45	4,992,450.60
Transfer of Funds		
Others: Bank Debit Memo	-	4,600.00
Returned Check	-	2,500.00
Total Cash Outflows	<u>(2,147,108.45)</u>	<u>(17,378,721.04)</u>
Total Cash Provided (Used) by Operating Activities	<u>P 1,020,636.31</u>	<u>10,999,270.63</u>
Cash Flows from Investing Activities:		
Cash Outflows:		
Purchase of Mapalad Lot	-	100,000.00
Purchase/Construction of Other Property, Plant and Equipment/Tools	2,459,838.05	11,171,072.71
Total Cash Provided (Used) by Investing Activities	<u>P (2,459,838.05)</u>	<u>(11,271,072.71)</u>
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	113,887.00	1,024,983.00
Total Cash Provided (Used) by Financing Activities	<u>P (113,887.00)</u>	<u>(1,024,983.00)</u>
Cash Provided (Used) by Operating, Investing, & Financing Activities	<u>(1,553,088.74)</u>	<u>(1,296,785.08)</u>
Add : Cash and Cash Equivalents-Beginning	<u>7,305,997.42</u>	<u>7,049,693.76</u>
Cash and Cash Equivalents, Ending	<u>P 5,752,908.68</u>	<u>5,752,908.68</u>

BREAKDOWN:

Cash in Vault	P 87,522.66
Cash in Bank-Current Account	4,617,496.79
Cash in Bank-Time Deposit	1,047,889.23
Total	<u>P 5,752,908.68</u>

Prepared by:


CATHERINE C. CAJUCOM
 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, 2013


INCOME

	CURRENT MONTH	YEAR TO DATE
GENERAL INCOME		
Business Income		
Income from Waterworks System	P 2,909,270.74	26,498,543.52
Other Business Income	204,951.00	1,467,972.65
Fines & Penalties-Other Business Income	55,765.55	454,965.85
GROSS INCOME	P 3,169,987.29	28,421,482.02


EXPENSES

PERSONAL SERVICES		
Salaries and Wages	P 654,417.55	5,725,676.14
OTHER COMPENSATION		
Personnel Benefits Contributions	102,727.00	1,969,795.08
Other Personnel Benefits	84,347.06	743,025.86
Total Other Compensation	187,074.06	2,712,820.94
TOTAL PERSONAL SERVICES	841,491.61	8,438,497.08
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses	10,983.00	68,619.01
Training Expenses	47,700.00	359,185.55
Supplies and Materials Expenses	449,854.61	2,707,258.77
Utility Expenses	348,163.96	3,180,297.43
Communication Expenses	13,326.05	128,523.45
Membership Dues and Contributions to Organizations	-	35,690.00
Rent Expense	9,000.00	78,000.00
Representation Expenses	8,172.00	131,750.76
Subscription Expenses	450.00	7,950.00
Professional Services	57,450.00	519,070.27
Repairs and Maintenance	67,816.25	380,123.59
Taxes, Insurance Premiums and Other Fees	105,052.21	957,560.76
Depreciation Expenses	306,302.65	2,762,973.17
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,424,270.73	11,317,002.76
FINANCIAL EXPENSES		
Interest Expenses	51,605.47	474,667.77
TOTAL FINANCIAL EXPENSES	51,605.47	474,667.77
TOTAL EXPENSES	P 2,317,367.81	20,230,167.61
INCOME (LOSS) FROM OPERATION	P 852,619.48	8,191,314.41
OTHER INCOME		
Interest Revenue	4,041.95	43,103.96
Miscellaneous Income	-	5,000.00
TOTAL OTHER INCOME	4,041.95	48,103.96
NET INCOME (LOSS)	P 856,661.43	8,239,418.37

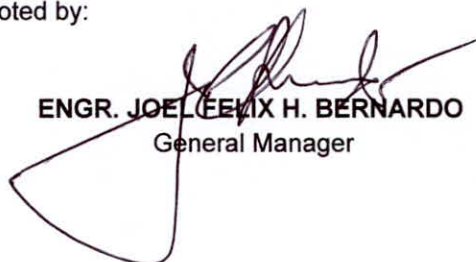
Prepared by:


CATHERINE C. CAJUCUM
 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

DETAILED STATEMENT OF INCOME AND EXPENSES

For the Month Ended September 30, 2013

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 2,909,270.74	26,498,543.52
648 Other Business Income	204,951.00	1,467,972.65
649 Fines and Penalties-Business Income	55,765.55	454,965.85
GROSS INCOME	P 3,169,987.29	28,421,482.02

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 654,417.55	5,725,676.14
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	73,727.00	649,727.00
713 Representation Allowance (RA)	14,500.00	130,500.00
714 Transportation Allowance (TA)	14,500.00	130,500.00
715 Clothing/Uniform Allowance	-	180,000.00
719 Other Bonuses and Allowances	-	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	-	152,954.58
TOTAL	102,727.00	1,969,795.08

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	70,309.56	619,263.36
732 PAG-IBIG Contributions	3,700.00	32,600.00
733 PHILHEALTH Contributions	6,637.50	58,562.50
734 ECC Contributions	3,700.00	32,600.00
TOTAL	84,347.06	743,025.86

TOTAL PERSONAL SERVICES

841,491.61 8,438,497.08

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	10,983.00	68,619.01
753 Training Expenses	47,700.00	359,185.55

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	9,453.57	90,075.75
756 Accountable Forms Expenses	7,720.00	69,366.00
760 Medical, Dental & Laboratory Supplies Expense	68,149.00	670,609.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	23,186.62	183,757.75
761-S Gasoline, Oil and Lubricant Expenses (Service)	44,863.27	383,086.30
765 Other Supplies Expenses	296,482.15	1,310,363.97
TOTAL SUPPLIES AND MATERIALS EXPENSES	449,854.61	2,707,258.77

UTILITY EXPENSES

767 Electricity Expenses	348,163.96	3,180,297.43
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	1,699.50	15,349.23
773 Telephone Expenses-Mobile	4,246.55	43,143.03
774 Internet Expense	6,980.00	65,396.19
775 Cable, Satellite, Telegraph & Radio Expenses	400.00	4,635.00
TOTAL COMMUNICATION EXPENSES	13,326.05	128,523.45

778 Membership Dues and Contributions to Organizations	-	35,690.00
782 Rent Expense	9,000.00	78,000.00
783 Representation Expenses	8,172.00	131,750.76
786 Subscription Expenses	450.00	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, 2013

PROFESSIONAL EXPENSES

791 Legal Services	4,950.00	11,050.00
792 Auditing Services	-	118,020.27
793 Consultancy Services	-	15,000.00
797 Security Services	52,500.00	375,000.00
TOTAL PROFESSIONAL SERVICES	57,450.00	519,070.27

REPAIRS AND MAINTENANCE

811 Repairs and Maintenance-Office Building	180.00	6,206.00
821 Repairs and Maintenance-Office Equipment	-	390.00
822 Repairs and Maintenance-Furnitures and Fixtures	435.00	435.00
823 Repairs and Maintenance-IT Equipment and Software	-	3,599.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	10,500.00	11,820.00
841 Repairs and Maintenance-Motor Vehicles	8,790.00	67,802.34
850 Repairs and Maintenance-Other Property, Plant & Equipment	7,218.00	249,178.00
854 Repairs and Maintenance-Artesian, Wells, Reservoirs	40,693.25	40,693.25
TOTAL REPAIRS AND MAINTENANCE	67,816.25	380,123.59

TAXES, INSURANCE PREMIUMS AND OTHER FEES

800 Council/Board Members Benefits	37,660.00	331,890.00
884 Miscellaneous Expenses	-	8,000.00
891 Taxes, Duties and Licenses	60,317.08	555,561.29
893 Insurance Expenses	7,075.13	62,109.47
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	105,052.21	957,560.76

DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES

902 Depreciation-Land Improvements, Building	4,238.61	38,147.49
911 Depreciation-Office Building	29,860.37	268,743.33
921 Depreciation-Office Equipment	7,318.59	69,598.47
922 Depreciation-Furnitures and Fixtures	4,036.70	36,330.30
923 Depreciation-IT Equipment and Software	9,086.28	86,062.65
929 Depreciation-Communication Equipment	503.01	4,706.85
931 Depreciation-Firefighting Equipment	488.57	4,397.13
940 Depreciation-Other Machineries and Equipment	46,259.23	424,462.25
941 Depreciation-Motor Vehicles	4,963.11	44,667.99
950 Depreciation-Other Property, Plant and Equipment	199,548.18	1,785,856.71
TOTAL DEPRECIATION	306,302.65	2,762,973.17

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES

1,424,270.73 11,317,002.76

FINANCIAL EXPENSES

975 Interest Expense	51,605.47	474,667.77
Total	51,605.47	474,667.77

TOTAL EXPENSES

P 2,317,367.81 20,230,167.61

INCOME (LOSS) FROM OPERATION

P 852,619.48 8,191,314.41

664 Interest Income	4,041.95	43,103.96
678 Miscellaneous Income	-	5,000.00
Total	4,041.95	48,103.96

NET INCOME (LOSS) BEFORE INCOME TAX

P 856,661.43 8,239,418.37

Prepared by:


CATHERINE C. CAYUCAN
 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, 2013

ASSETS

CURRENT ASSETS

Cash on Hand	P	92,522.66
Cash in Bank-Local Currency		5,665,386.02
Receivables		690,030.09
Inventories		522,751.54
Prepayments		45,607.57

TOTAL CURRENT ASSETS 7,016,297.88

INVESTMENT

Sinking Fund		862,623.55
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TOTAL INVESTMENT 862,623.55

NON-CURRENT ASSETS

Property, Plant & Equipment		105,317,567.92
Accumulated Depreciation-Other Property, Plant & Equipment		(27,468,576.68)
Other Assets		58,854.28

TOTAL NON-CURRENT ASSETS 77,907,845.52

TOTAL ASSETS P 85,786,766.95

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	12,207,980.66
Inter-Agency Payables		665,765.04
Other Liability Accounts		954,630.34

TOTAL CURRENT LIABILITIES 13,828,376.04

NON-CURRENT LIABILITIES

Loans Payable-Domestic		11,110,410.75
Other Payables		3,493,436.89

TOTAL NON-CURRENT LIABILITIES 14,603,847.64

TOTAL LIABILITIES P 28,432,223.68

EQUITY

Retained Earnings		50,064,958.59
Income and Expense Summary		8,239,418.37
Prior Year's Adjustment		(949,833.69)

TOTAL EQUITY P 57,354,543.27

TOTAL LIABILITIES AND EQUITY P 85,786,766.95

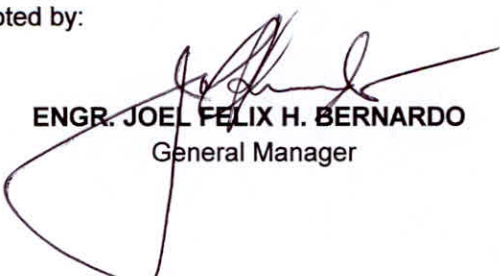
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Republic of the Philippines
STA. ROSA WATER DISTRICT
 Sta. Rosa Nueva Ecija

DETAILED BALANCE SHEET

As of September 30, 2013

ASSETS

CURRENT ASSETS

Cash on Hand		P	92,522.66
102	Cash Collecting Officers		87,522.66
104	Petty Cash Fund		5,000.00
	Cash in Bank-Local Currency		5,665,386.02
111	Cash in Bank-Local Currency, Current Account		4,617,496.79
113	Cash in Bank-Local Currency-Time Deposit, Net		1,047,889.23
	Receivables		690,030.09
121	Accounts Receivables, Net		690,030.09
121	Accounts Receivable		891,281.15
121-3	Accounts Receivable-Others		17,902.90
301	Allowance for Doubtful Accounts		(219,153.96)
	Inventories		522,751.54
155	Office Supplies Inventory		81,894.08
156	Accountable Forms Inventory		41,080.00
160	Medical, Dental & Laboratory Supplies Inventory		48,180.00
165	Other Supplies Inventory		351,597.46
	Prepayments		45,607.57
178	Prepaid Insurance		37,938.64
185	Other Prepaid Expense		7,668.93
	TOTAL CURRENT ASSETS		7,016,297.88

INVESTMENT

198	Sinking Fund		862,623.55
	TOTAL INVESTMENT		862,623.55

NON-CURRENT ASSETS

Property, Plant and Equipment

201	Land		3,969,957.85
202	Land Improvements, Net		355,719.64
202	Land Improvements		565,148.00
302	Accumulated Depreciation-Land Improvements		(209,428.36)
211	Office Building, Net		10,927,806.94
211	Office Building		11,944,146.29
311	Accumulated Depreciation-Office Building		(1,016,339.35)
221	Office Equipment, Net		316,897.03
221	Office Equipment		676,228.00
321	Accumulated Depreciation-Office Equipment		(359,330.97)
222	Furnitures and Fixtures, Net		379,588.45
222	Furnitures and Fixtures		565,626.18
322	Accumulated Depreciation-Furnitures & Fixtures		(186,037.73)
223	IT Equipment and Software, Net		480,975.09
223	IT Equipment & Software		1,174,246.55
323	Accumulated Depreciation-ITES		(693,271.46)
229	Communication Equipment		26,826.46
229	Communication Equipment		171,757.50
329	Accumulated Depreciation-Communication Equipment		(144,931.04)
231	Firefighting Equipment		27,034.32
231	Firefighting Equipment		45,600.00
331	Accumulated Depreciation-Firefighting Equipment		(18,565.68)
240	Other Machineries and Equipment, Net		7,311,641.02
240	Other Machineries and Equipment		11,970,686.87
340	Accumulated Depreciation-Other Machineries & Equipment		(4,659,045.85)
241	Motor Vehicles		354,000.15
241	Motor Vehicles		1,624,201.50
341	Accumulated Depreciation-Motor Vehicles		(1,270,201.35)
250	Other Property, Plant & Equipment		35,786,822.67
250	Other Property, Plant & Equipment		54,698,247.56
350	Accumulated Depreciation-Other Property, Plant & Equipment		(18,911,424.89)
269	Construction in Progress		17,911,721.62
	Other Assets		58,854.28
290	Other Assets		58,854.28
	TOTAL NON-CURRENT ASSETS		77,907,845.52

TOTAL ASSETS

P 85,786,766.95

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

DETAILED BALANCE SHEET
As of September 30, 2013

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	12,207,980.66
401 Accounts Payable		12,207,980.66
Inter Agency Payables		665,765.04
412 Due to BIR		202,235.54
413 Due to GSIS		213,310.28
414 Due to PAG-IBIG		21,070.00
415 Due to PHILHEALTH		13,275.00
416 Due to Other NGAs		215,874.22
Other Liability Accounts		954,630.34
426 Guaranty Deposits Payable		954,630.34
TOTAL CURRENT LIABILITIES		13,828,376.04

NON-CURRENT LIABILITIES

444 Loans Payable-Domestic		11,110,410.75
Other Long-Term Liabilities		
439 Other Payables		3,493,436.89
TOTAL NON-CURRENT LIABILITIES		14,603,847.64

EQUITY

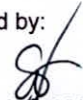
510 Retained Earnings		50,064,958.59
512 Income and Expense Summary		8,239,418.37
684 Prior Year's Adjustment		(949,833.69)
TOTAL EQUITY		57,354,543.27

TOTAL LIABILITIES AND EQUITY **P** **85,786,766.95**

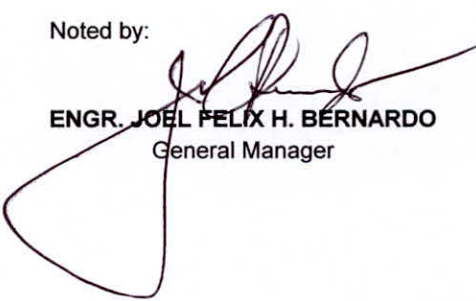
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