

Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa Nueva Ecija


**CASH FLOW STATEMENT**  
 For the Month Ended June 30, 2016

	CURRENT MONTH	YEAR TO DATE
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 4,336,730.81	26,264,888.89
Water Sales	4,336,730.81	26,264,888.89
Collection of COA Disallowances	30,420.00	189,265.45
Collection of Income	296,152.51	1,731,535.30
Liquidation of cash advance		791.20
Sale of Bid Documents		5,000.00
<b>Total Cash Inflows</b>	<b>4,663,303.32</b>	<b>28,191,480.84</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,371,251.95	6,708,235.61
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	737,955.64	4,237,292.27
Purchase of:		
IT/Equipment/Office Supplies	36,683.57	203,913.69
Service Connection Materials	211,484.79	1,932,697.67
Advances to Officers & Employees	1,396,700.71	5,858,879.91
Others: Bank Debit Memo		
Returned Check	1,627.00	1,627.00
<b>Total Cash Outflows</b>	<b>(3,755,703.66)</b>	<b>(18,952,646.15)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 907,599.66</b>	<b>9,238,834.69</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds from DBP	-	500,000.00
Payment Refund from Supplier	-	22,054.88
Interest from Current and Time Deposits	5,369.29	17,862.88
<b>Cash Outflows:</b>		
Transfer of funds to LBP	-	500,000.00
Purchase of Lot	-	3,000,000.00
Purchase/Construction of Other Property, Plant and Equipment	397,908.57	3,410,633.04
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (392,539.28)</b>	<b>(6,370,715.28)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	109,363.00	2,259,949.91
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (109,363.00)</b>	<b>(2,259,949.91)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>405,697.38</b>	<b>608,169.50</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>9,034,142.03</b>	<b>8,831,669.91</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 9,439,839.41</b>	<b>9,439,839.41</b>

BREAKDOWN:

Cash in Vault	P 134,098.82	
Cash in Bank-Current Account	5,722,746.88	
Cash in Bank-Savings Account	500,355.61	
Cash in Bank-Time Deposit	3,082,638.10	
<b>Total</b>	<b>P 9,439,839.41</b>	-

Prepared by:

  
**JACQUELINE N. POBLETE**  
 Senior Accounting Processor-B

Reviewed by:

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

Noted by:

  
**ENGR. JOEL FELIX H. BERNARDO**  
 General Manager

Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija


**CONDENSED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended June 30, 2016

<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 4,359,155.75	26,033,710.17
Other Business Income	213,566.00	1,199,699.00
Fines & Penalties-Other Business Income	78,314.29	497,597.71
<b>GROSS INCOME</b>	<b>P 4,651,036.04</b>	<b>27,731,006.88</b>
<b>EXPENSES</b>		
<b>PERSONAL SERVICES</b>		
Salaries and Wages	P 914,155.00	5,242,469.07
<b>OTHER COMPENSATION</b>		
Other Personnel Benefits	934,844.33	3,266,226.91
Personnel Benefits Contributions	124,556.60	705,989.13
Total Other Compensation	1,059,400.93	3,972,216.04
<b>TOTAL PERSONAL SERVICES</b>	<b>1,973,555.93</b>	<b>9,214,685.11</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Travelling Expenses	4,614.00	69,997.80
Training Expenses	-	111,700.00
Supplies and Materials Expenses	521,454.56	2,288,808.03
Utility Expenses	675,687.34	3,962,850.17
Communication Expenses	17,375.83	106,190.20
Membership Dues and Contributions to Organizations	300.00	23,988.00
Advertising Expenses	5,000.00	5,000.00
Rent Expense	15,900.00	95,100.00
Representation Expenses	23,682.86	91,859.23
Subscription Expenses	525.00	2,975.00
Professional Services	80,800.00	483,400.00
Repairs and Maintenance	100,259.48	571,973.05
Taxes, Insurance Premiums and Other Fees	119,908.98	649,793.65
Depreciation Expenses	573,799.40	3,540,395.35
Other Maintenance & Operating Expenses	85,545.00	127,145.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>2,224,852.45</b>	<b>12,131,175.48</b>
<b>FINANCIAL EXPENSES</b>		
Interest Expenses	125,401.39	779,050.19
<b>TOTAL FINANCIAL EXPENSES</b>	<b>125,401.39</b>	<b>779,050.19</b>
<b>TOTAL EXPENSES</b>	<b>P 4,323,809.77</b>	<b>22,124,910.78</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 327,226.27</b>	<b>5,606,096.10</b>
<b>OTHER INCOME</b>		
Interest Revenue	5,819.09	18,762.25
Miscellaneous Income	-	5,000.00
Gain on Sale of Disposed Assets	-	3,183.00
<b>TOTAL OTHER INCOME</b>	<b>5,819.09</b>	<b>26,945.25</b>
<b>NET INCOME (LOSS)</b>	<b>P 333,045.36</b>	<b>5,633,041.35</b>

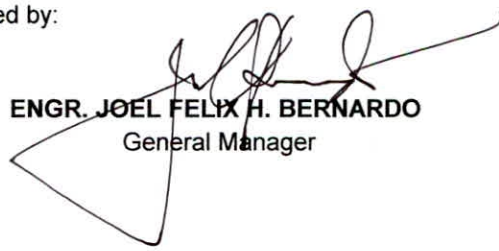
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**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija

**DETAILED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended June 30, 2016

**GENERAL INCOME**

	CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>		
639 Income from Waterworks System	P 4,359,155.75	26,033,710.17
648 Other Business Income	213,566.00	1,199,699.00
649 Fines and Penalties-Business Income	78,314.29	497,597.71
<b>GROSS INCOME</b>	<b>P 4,651,036.04</b>	<b>27,731,006.88</b>

**EXPENSES**

**PERSONAL SERVICES**

701 Salaries and Wages-Regular	P <b>914,155.00</b>	<b>5,242,469.07</b>
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**OTHER COMPENSATION**

711 Personnel Economic Relief Allowance (PERA)	106,000.00	596,999.98
713 Representation Allowance (RA)	18,500.00	111,000.00
714 Transportation Allowance (TA)	18,500.00	111,000.00
715 Clothing/Uniform Allowance	15,000.00	240,000.00
720 Honoraria	39,220.00	416,865.00
722 Longevity Pay	10,000.00	35,000.00
740 Retirements Benefits - Civilian	5,724.33	264,033.93
749 Other Personnel Benefits	721,900.00	1,491,328.00
<b>TOTAL</b>	<b>934,844.33</b>	<b>3,266,226.91</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

731 Life and Retirement Insurance Contributions	104,256.60	590,864.13
732 PAG-IBIG Contributions	5,300.00	30,100.00
733 PHILHEALTH Contributions	9,700.00	54,925.00
734 ECC Contributions	5,300.00	30,100.00
<b>TOTAL</b>	<b>124,556.60</b>	<b>705,989.13</b>

**TOTAL PERSONAL SERVICES**

**1,973,555.93      9,214,685.11**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

751 Traveling Expenses - Local	4,614.00	69,997.80
753 Training Expenses	-	111,700.00

**SUPPLIES AND MATERIALS EXPENSES**

755 Office Supplies Expense	33,173.36	100,285.38
756 Accountable Forms Expenses	350.00	1,750.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	25,749.95	68,548.24
761-S Gasoline, Oil and Lubricant Expenses (Service)	45,535.24	168,480.35
765 Other Supplies Expenses	416,646.01	1,949,744.06
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>	<b>521,454.56</b>	<b>2,288,808.03</b>

**UTILITY EXPENSES**

767 Electricity Expenses	<b>675,687.34</b>	<b>3,962,850.17</b>
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**COMMUNICATION EXPENSES**

772 Telephone Expenses-Landline	2,357.28	14,133.07
773 Telephone Expenses-Mobile	4,202.90	25,546.38
774 Internet Expense	9,585.65	62,665.75
775 Cable, Satellite, Telegraph & Radio Expenses	1,230.00	3,845.00
<b>TOTAL COMMUNICATION EXPENSES</b>	<b>17,375.83</b>	<b>106,190.20</b>

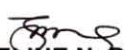
778 Membership Dues and Contributions to Organizations	300.00	23,988.00
780 Advertising Expenses	5,000.00	5,000.00
782 Rent Expense	15,900.00	95,100.00
783 Representation Expenses	23,682.86	91,859.23
786 Subscription Expenses	525.00	2,975.00

**DETAILED STATEMENT OF INCOME AND EXPENSES**


For the Month Ended June 30, 2016

<b>PROFESSIONAL EXPENSES</b>		
791 Legal Services	800.00	3,400.00
797 Security Services	80,000.00	480,000.00
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>80,800.00</b>	<b>483,400.00</b>
<b>REPAIRS AND MAINTENANCE</b>		
805 Repairs and Maintenance-Electric, Power, & Energy Structures	-	8,890.00
811 Repairs and Maintenance-Office Building	5,262.00	105,107.00
823 Repairs and Maintenance-IT Equipment and Software	-	4,405.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	36,200.00	135,119.30
841 Repairs and Maintenance-Motor Vehicles	2,859.00	52,699.89
850 Repairs and Maintenance-Other Property, Plant & Equipment	55,938.48	265,751.86
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>100,259.48</b>	<b>571,973.05</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
883 Extra Ordinary Expenses	13,355.40	54,141.90
891 Taxes, Duties and Licenses	96,261.95	537,102.47
893 Insurance Expenses	10,291.63	58,549.28
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>	<b>119,908.98</b>	<b>649,793.65</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
901 Doubtful Account Expense		
902 Depreciation-Land Improvements, Building	8,376.24	50,257.44
911 Depreciation-Office Building	30,172.15	180,840.90
921 Depreciation-Office Equipment	5,161.67	32,089.02
922 Depreciation-Furnitures and Fixtures	4,618.47	25,484.70
923 Depreciation-IT Equipment and Software	22,989.83	120,895.98
929 Depreciation-Communication Equipment	95.16	570.96
931 Depreciation-Firefighting Equipment	488.57	2,931.42
940 Depreciation-Other Machineries and Equipment	137,866.00	864,872.83
941 Depreciation-Motor Vehicles	24,824.19	148,945.14
950 Depreciation-Other Property, Plant and Equipment	339,207.12	2,113,506.96
<b>TOTAL DEPRECIATION</b>	<b>573,799.40</b>	<b>3,540,395.35</b>
969 Other Maintenance & Operating Expenses	<b>85,545.00</b>	<b>127,145.00</b>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>2,224,852.45</b>	<b>12,131,175.48</b>
<b>FINANCIAL EXPENSES</b>		
975 Interest Expense	125,401.39	779,050.19
<b>Total</b>	<b>125,401.39</b>	<b>779,050.19</b>
<b>TOTAL EXPENSES</b>	<b>P 4,323,809.77</b>	<b>22,124,910.78</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 327,226.27</b>	<b>5,606,096.10</b>
664 Interest Income	5,819.09	18,762.25
678 Miscellaneous Income	-	5,000.00
682 Gain on Sale of Disposed Assets	-	3,183.00
<b>Total</b>	<b>5,819.09</b>	<b>26,945.25</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>	<b>P 333,045.36</b>	<b>5,633,041.35</b>

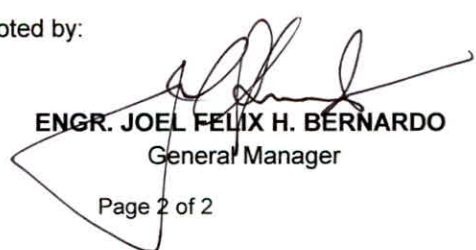
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 General Manager

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**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa Nueva Ecija

**CONDENSED BALANCE SHEET**

As of June 30, 2016

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	144,098.82
Cash in Bank-Local Currency		9,305,740.59
Receivables		2,285,447.61
Inventories		899,652.23
Prepayments		97,439.19

**TOTAL CURRENT ASSETS** 12,732,378.44

**INVESTMENT**

Sinking Fund	890,164.12
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**TOTAL INVESTMENT** 890,164.12

**NON-CURRENT ASSETS**

Property, Plant & Equipment	144,505,460.34
Accumulated Depreciation-Other Property, Plant & Equipment	(43,046,715.17)
Other Assets	2,570,470.81

**TOTAL NON-CURRENT ASSETS** 104,029,215.98

**TOTAL ASSETS** P 117,651,758.54

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	2,448,799.50
Inter-Agency Payables		548,622.51
Other Liability Accounts		139,771.00
Current Portion of Long Term Liability		3,620,062.68

**TOTAL CURRENT LIABILITIES** 6,757,255.69

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic	25,154,359.74
Other Payables	4,459,790.08

**TOTAL NON-CURRENT LIABILITIES** 29,614,149.82

**TOTAL LIABILITIES** P 36,371,405.51

**EQUITY**

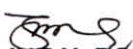
Retained Earnings	75,647,311.68
Income and Expense Summary	5,633,041.35

**TOTAL EQUITY** P 81,280,353.03

**TOTAL LIABILITIES AND EQUITY** P 117,651,758.54

(0.00)

Prepared by:

  
**JACQUELINE N. POBLETE**  
 Senior Accounting Processor-B

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 Division Manager C

Noted by:

  
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 General Manager

Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa Nueva Ecija

**DETAILED BALANCE SHEET**

As of June 30, 2016

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>		<b>P</b>	<b>144,098.82</b>
102	Cash Collecting Officers		134,098.82
104	Petty Cash Fund		10,000.00
	<b>Cash in Bank-Local Currency</b>		<b>9,305,740.59</b>
111	Cash in Bank-Local Currency, Current Account		5,722,746.88
112	Cash in Bank-Local Currency, Savings Account		500,355.61
113	Cash in Bank-Local Currency-Time Deposit, Net		3,082,638.10
	<b>Receivables</b>		<b>2,285,447.61</b>
121	Accounts Receivables, Net		1,059,742.46
121	Accounts Receivable		1,379,567.68
121-3	Accounts Receivable-Others		15,208.89
301	Allowance for Doubtful Accounts		(335,034.11)
146	Receivable-Disallowances		1,032,580.57
149	Other Receivables		193,124.58
	<b>Inventories</b>		<b>899,652.23</b>
155	Office Supplies Inventory		78,695.57
156	Accountable Forms Inventory		5,250.00
165	Other Supplies Inventory		815,706.66
	<b>Prepayments</b>		<b>97,439.19</b>
178	Prepaid Insurance		80,226.27
185	Other Prepaid Expense		17,212.92
	<b>TOTAL CURRENT ASSETS</b>		<b>12,732,378.44</b>

**INVESTMENT**

198	Sinking Fund		890,164.12
	<b>TOTAL INVESTMENT</b>		<b>890,164.12</b>

**NON-CURRENT ASSETS**

<b>Property, Plant and Equipment</b>			
201	Land		<b>9,791,307.85</b>
202	Land Improvements, Net		<b>716,799.33</b>
202	Land Improvements		1,116,832.02
302	Accumulated Depreciation-Land Improvements		(400,032.69)
211	Office Building, Net		<b>10,074,470.86</b>
211	Office Building		12,068,861.30
311	Accumulated Depreciation-Office Building		(1,994,390.44)
221	Office Equipment, Net		<b>232,815.13</b>
221	Office Equipment		819,094.00
321	Accumulated Depreciation-Office Equipment		(586,278.87)
222	Furnitures and Fixtures, Net		<b>330,095.98</b>
222	Furnitures and Fixtures		655,686.18
322	Accumulated Depreciation-Furnitures & Fixtures		(325,590.20)
223	IT Equipment and Software, Net		<b>1,120,418.06</b>
223	IT Equipment & Software		1,943,385.60
323	Accumulated Depreciation-ITES		(822,967.54)
229	Communication Equipment		<b>5,509.23</b>
229	Communication Equipment		12,687.50
329	Accumulated Depreciation-Communication Equipment		(7,178.27)
231	Firefighting Equipment		<b>10,911.51</b>
231	Firefighting Equipment		45,600.00
331	Accumulated Depreciation-Firefighting Equipment		(34,688.49)
240	Other Machineries and Equipment, Net		<b>14,343,906.52</b>
240	Other Machineries and Equipment		23,171,942.97
340	Accumulated Depreciation-Other Machineries & Equipment		(8,828,036.45)
241	Motor Vehicles		<b>1,776,890.63</b>
241	Motor Vehicles		3,604,501.50
341	Accumulated Depreciation-Motor Vehicles		(1,827,610.87)
250	Other Property, Plant & Equipment		<b>61,420,973.94</b>
250	Other Property, Plant & Equipment		89,640,915.29
350	Accumulated Depreciation-Other Property, Plant & Equipment		(28,219,941.35)
269	Construction in Progress		<b>1,634,646.13</b>
	<b>Other Assets</b>		<b>2,570,470.81</b>
290	Other Assets		2,570,470.81
	<b>TOTAL NON-CURRENT ASSETS</b>		<b>104,029,215.98</b>

<b>TOTAL ASSETS</b>		<b>P</b>	<b>117,651,758.54</b>
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Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
Santa Rosa Nueva Ecija

**DETAILED BALANCE SHEET**  
As of June 30, 2016

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>2,448,799.50</b>
401 Accounts Payable		2,448,799.50
<b>Inter Agency Payables</b>		<b>548,622.51</b>
412 Due to BIR		195,942.76
413 Due to GSIS		301,013.75
414 Due to PAG-IBIG		32,266.00
415 Due to PHILHEALTH		19,400.00
<b>Other Liability Accounts</b>		<b>139,771.00</b>
426 Guaranty Deposits Payable		139,771.00
<b>Current Portion of Long Term Liability</b>		<b>3,620,062.68</b>
444 Loans Payable - LWUA		931,296.00
444-1 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,757,255.69</b>

**NON-CURRENT LIABILITIES**

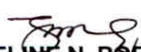
444 Loans Payable-LWUA		7,901,440.33
444-1 Loans Payable-DBP		17,252,919.41
<b>Other Long-Term Liabilities</b>		
439 Other Payables		4,459,790.08
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>29,614,149.82</b>

**EQUITY**

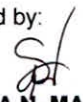
510 Retained Earnings		75,647,311.68
512 Income and Expense Summary		5,633,041.35
<b>TOTAL EQUITY</b>		<b>81,280,353.03</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>117,651,758.54</b>

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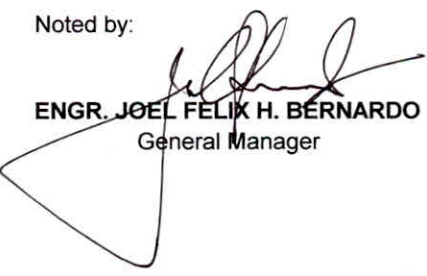
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