

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

CASH FLOW STATEMENT
 For the Month Ended September 30, 2016

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 4,359,514.72	39,568,381.19
Water Sales	4,359,514.72	39,568,381.19
Collection of COA Disallowances	30,420.00	280,525.45
Collection of Income	276,146.60	2,574,982.46
Liquidation of cash advance	-	791.20
Sale of Bid Documents	-	15,000.00
Others: Bank Credit Memo		
Returned Check	-	1,627.00
Total Cash Inflows	4,666,081.32	42,441,307.30
Cash Outflows:		
Payment of Operating Expenses	1,091,948.75	10,163,434.21
Set-up of Petty Cash	-	10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	774,054.46	6,518,087.59
Purchase of:		
IT/Equipment/Office Supplies	11,073.22	227,801.56
Service Connection Materials	326,281.64	3,180,718.19
Advances to Officers & Employees	740,849.15	8,127,398.82
Others: Bank Debit Memo		
Returned Check	-	1,627.00
Total Cash Outflows	(2,944,207.22)	(28,229,067.37)
Total Cash Provided (Used) by Operating Activities	P 1,721,874.10	14,212,239.93
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds from DBP	-	500,000.00
Payment Refund from Supplier	-	22,054.88
Interest from Current and Time Deposits	6,315.54	27,755.75
Cash Outflows:		
Transfer of funds to LBP	-	500,000.00
Purchase of Lot	-	3,000,000.00
Purchase/Construction of Other Property, Plant and Equipment	345,380.55	4,402,287.37
Total Cash Provided (Used) by Investing Activities	P (339,065.01)	(7,352,476.74)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	422,628.60	3,853,375.16
Total Cash Provided (Used) by Financing Activities	P (422,628.60)	(3,853,375.16)
Cash Provided (Used) by Operating, Investing, & Financing Activities	960,180.49	3,006,388.03
Add : Cash and Cash Equivalents-Beginning	10,877,877.45	8,831,669.91
Cash and Cash Equivalents, Ending	P 11,838,057.94	11,838,057.94
BREAKDOWN:		
Cash in Vault	P 44,890.23	
Cash in Bank-Current Account	8,204,171.55	
Cash in Bank-Savings Account	500,611.35	
Cash in Bank-Time Deposit	3,088,384.81	
Total	P 11,838,057.94	-

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 September 30, 2016

INCOME		
	CURRENT MONTH	YEAR TO DATE
GENERAL INCOME		
Business Income		
Income from Waterworks System	P 4,353,285.30	39,527,883.57
Other Business Income	168,546.00	1,766,386.75
Fines & Penalties-Other Business Income	87,278.70	739,396.84
GROSS INCOME	P 4,609,110.00	42,033,667.16
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages	P 974,415.00	8,067,156.34
OTHER COMPENSATION		
Other Personnel Benefits	212,156.37	4,190,438.00
Personnel Benefits Contributions	136,123.30	1,098,403.74
Total Other Compensation	348,279.67	5,288,841.74
TOTAL PERSONAL SERVICES	1,322,694.67	13,355,998.08
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses	6,034.00	86,692.80
Training Expenses	178,038.25	367,003.65
Supplies and Materials Expenses	321,292.44	3,199,836.07
Utility Expenses	652,378.73	5,990,479.66
Communication Expenses	12,414.76	150,584.47
Membership Dues and Contributions to Organizations	9,372.00	43,704.00
Advertising Expenses	-	8,500.00
Rent Expense	15,900.00	142,800.00
Representation Expenses	14,350.00	138,913.62
Subscription Expenses	525.00	4,550.00
Professional Services	80,200.00	723,600.00
Repairs and Maintenance	79,470.63	843,940.68
Taxes, Insurance Premiums and Other Fees	103,644.29	955,326.80
Depreciation Expenses	578,496.94	5,271,779.67
Other Maintenance & Operating Expenses	8,450.00	153,795.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,060,567.04	18,081,506.42
FINANCIAL EXPENSES		
Interest Expenses	121,301.52	1,153,050.22
TOTAL FINANCIAL EXPENSES	121,301.52	1,153,050.22
TOTAL EXPENSES	P 3,504,563.23	32,590,554.72
INCOME (LOSS) FROM OPERATION	P 1,104,546.77	9,443,112.44
OTHER INCOME		
Interest Revenue	6,770.52	29,110.10
Miscellaneous Income	-	15,000.00
Gain on Sale of Disposed Assets	-	3,183.00
TOTAL OTHER INCOME	6,770.52	47,293.10
NET INCOME (LOSS)	P 1,111,317.29	9,490,405.54

Prepared by:


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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 STATEMENT OF INCOME AND EXPENSES

For the Month Ended September 30, 2016

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 4,353,285.30	39,527,883.57
648 Other Business Income	168,546.00	1,766,386.75
649 Fines and Penalties-Business Income	87,278.70	739,396.84
GROSS INCOME	P 4,609,110.00	42,033,667.16

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 974,415.00	8,067,156.34
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	114,000.00	930,999.98
713 Representation Allowance (RA)	23,500.00	171,500.00
714 Transportation Allowance (TA)	23,500.00	171,500.00
715 Clothing/Uniform Allowance	-	250,000.00
720 Honoraria	39,220.00	703,942.50
722 Longevity Pay	-	35,000.00
740 Retirements Benefits - Civilian	11,936.37	282,417.52
749 Other Personnel Benefits	-	1,645,078.00
TOTAL	212,156.37	4,190,438.00

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	114,160.80	919,341.24
732 PAG-IBIG Contributions	5,700.00	46,800.00
733 PHILHEALTH Contributions	10,562.50	85,462.50
734 ECC Contributions	5,700.00	46,800.00
TOTAL	136,123.30	1,098,403.74

TOTAL PERSONAL SERVICES

1,322,694.67 13,355,998.08

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	6,034.00	86,692.80
753 Training Expenses	178,038.25	367,003.65

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	13,912.43	137,893.34
756 Accountable Forms Expenses	350.00	2,450.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	-	85,143.84
761-S Gasoline, Oil and Lubricant Expenses (Service)	29,340.15	252,824.11
765 Other Supplies Expenses	277,689.86	2,721,524.78
TOTAL SUPPLIES AND MATERIALS EXPENSES	321,292.44	3,199,836.07

UTILITY EXPENSES

767 Electricity Expenses	652,378.73	5,990,479.66
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	2,357.28	21,143.75
773 Telephone Expenses-Mobile	4,178.48	38,458.88
774 Internet Expense	5,479.00	85,936.84
775 Cable, Satellite, Telegraph & Radio Expenses	400.00	5,045.00
TOTAL COMMUNICATION EXPENSES	12,414.76	150,584.47

778 Membership Dues and Contributions to Organizations	9,372.00	43,704.00
780 Advertising Expenses	-	8,500.00
782 Rent Expense	15,900.00	142,800.00
783 Representation Expenses	14,350.00	138,913.62
786 Subscription Expenses	525.00	4,550.00

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

DETAILED STATEMENT OF INCOME AND EXPENSES


For the Month Ended September 30, 2016

PROFESSIONAL EXPENSES		
791 Legal Services	200.00	3,600.00
797 Security Services	80,000.00	720,000.00
TOTAL PROFESSIONAL SERVICES	80,200.00	723,600.00
REPAIRS AND MAINTENANCE		
805 Repairs and Maintenance-Electric, Power, & Energy Structures	-	10,108.00
811 Repairs and Maintenance-Office Building	-	105,107.00
821 Repairs and Maintenance-Office Equipment	-	3,500.00
823 Repairs and Maintenance-IT Equipment and Software	700.00	5,105.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	8,589.00	145,608.30
841 Repairs and Maintenance-Motor Vehicles	26,466.63	152,011.52
850 Repairs and Maintenance-Other Property, Plant & Equipment	43,715.00	422,500.86
TOTAL REPAIRS AND MAINTENANCE	79,470.63	843,940.68
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
883 Extra Ordinary Expenses	-	54,141.90
891 Taxes, Duties and Licenses	94,128.95	813,868.56
893 Insurance Expenses	9,515.34	87,316.34
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	103,644.29	955,326.80
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
902 Depreciation-Land Improvements, Building	8,376.24	75,386.16
911 Depreciation-Office Building	30,172.15	271,357.35
921 Depreciation-Office Equipment	4,119.17	45,346.53
922 Depreciation-Furnitures and Fixtures	4,618.47	39,340.11
923 Depreciation-IT Equipment and Software	23,712.23	191,750.67
929 Depreciation-Communication Equipment	95.16	856.44
931 Depreciation-Firefighting Equipment	488.57	4,397.13
940 Depreciation-Other Machineries and Equipment	137,858.88	1,278,508.71
941 Depreciation-Motor Vehicles	24,824.19	223,417.71
950 Depreciation-Other Property, Plant and Equipment	344,231.88	3,141,418.86
TOTAL DEPRECIATION	578,496.94	5,271,779.67
969 Other Maintenance & Operating Expenses	8,450.00	153,795.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,060,567.04	18,081,506.42
FINANCIAL EXPENSES		
975 Interest Expense	121,301.52	1,153,050.22
Total	121,301.52	1,153,050.22
TOTAL EXPENSES	P 3,504,563.23	32,590,554.72
INCOME (LOSS) FROM OPERATION	P 1,104,546.77	9,443,112.44
664 Interest Income	6,770.52	29,110.10
678 Miscellaneous Income	-	15,000.00
682 Gain on Sale of Disposed Assets	-	3,183.00
Total	6,770.52	47,293.10
NET INCOME (LOSS) BEFORE INCOME TAX	P 1,111,317.29	9,490,405.54

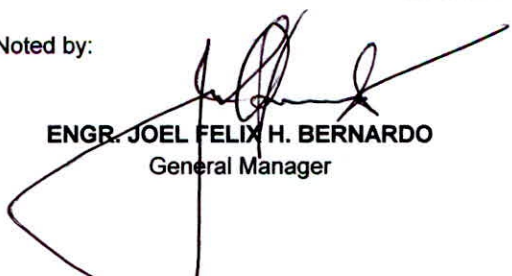
Prepared by:


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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

CONDENSED BALANCE SHEET

As of September 30, 2016

ASSETS

CURRENT ASSETS

Cash on Hand	P	54,890.23
Cash in Bank-Local Currency		11,793,167.71
Receivables		2,348,832.36
Inventories		806,018.30
Prepayments		74,822.80
TOTAL CURRENT ASSETS		15,077,731.40

INVESTMENT

Sinking Fund		890,619.10
TOTAL INVESTMENT		890,619.10

NON-CURRENT ASSETS

Property, Plant & Equipment		145,419,421.34
Accumulated Depreciation-Other Property, Plant & Equipment		(44,778,099.49)
Other Assets		2,570,470.81
TOTAL NON-CURRENT ASSETS		103,211,792.66

TOTAL ASSETS	P	119,180,143.16
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	1,213,918.10
Inter-Agency Payables		578,895.90
Other Liability Accounts		139,771.00
Current Portion of Long Term Liability		3,632,834.68
TOTAL CURRENT LIABILITIES		5,565,419.68

NON-CURRENT LIABILITIES

Loans Payable-Domestic		24,017,216.18
Other Payables		4,459,790.08
TOTAL NON-CURRENT LIABILITIES		28,477,006.26


TOTAL LIABILITIES	P	34,042,425.94
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EQUITY

Retained Earnings		75,647,311.68
Income and Expense Summary		9,490,405.54
TOTAL EQUITY	P	85,137,717.22

TOTAL LIABILITIES AND EQUITY	P	119,180,143.16
		(0.00)

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

DETAILED BALANCE SHEET
 As of September 30, 2016

ASSETS

CURRENT ASSETS

Cash on Hand	P	54,890.23
102 Cash Collecting Officers		44,890.23
104 Petty Cash Fund		10,000.00
Cash in Bank-Local Currency		11,793,167.71
111 Cash in Bank-Local Currency, Current Account		8,204,171.55
112 Cash in Bank-Local Currency, Savings Account		500,611.35
113 Cash in Bank-Local Currency-Time Deposit, Net		3,088,384.81
Receivables		2,348,832.36
121 Accounts Receivables, Net		1,214,387.21
121 Accounts Receivable		1,534,212.43
121-3 Accounts Receivable-Others		15,208.89
301 Allowance for Doubtful Accounts		(335,034.11)
146 Receivable-Disallowances		941,320.57
149 Other Receivables		193,124.58
Inventories		806,018.30
155 Office Supplies Inventory		92,881.61
156 Accountable Forms Inventory		4,550.00
165 Other Supplies Inventory		708,586.69
Prepayments		74,822.80
178 Prepaid Insurance		58,519.66
185 Other Prepaid Expense		16,303.14
TOTAL CURRENT ASSETS		15,077,731.40

INVESTMENT

198 Sinking Fund		890,619.10
TOTAL INVESTMENT		890,619.10

NON-CURRENT ASSETS

Property, Plant and Equipment

201 Land		9,791,307.85
202 Land Improvements, Net		691,670.61
202 Land Improvements		1,116,832.02
302 Accumulated Depreciation-Land Improvements		(425,161.41)
211 Office Building, Net		9,983,954.41
211 Office Building		12,068,861.30
311 Accumulated Depreciation-Office Building		(2,084,906.89)
221 Office Equipment, Net		403,402.62
221 Office Equipment		1,002,939.00
321 Accumulated Depreciation-Office Equipment		(599,536.38)
222 Furnitures and Fixtures, Net		316,240.57
222 Furnitures and Fixtures		655,686.18
322 Accumulated Depreciation-Furnitures & Fixtures		(339,445.61)
223 IT Equipment and Software, Net		1,101,463.37
223 IT Equipment & Software		1,995,285.60
323 Accumulated Depreciation-ITES		(893,822.23)
229 Communication Equipment		5,223.75
229 Communication Equipment		12,687.50
329 Accumulated Depreciation-Communication Equipment		(7,463.75)
231 Firefighting Equipment		9,445.80
231 Firefighting Equipment		45,600.00
331 Accumulated Depreciation-Firefighting Equipment		(36,154.20)
240 Other Machineries and Equipment, Net		14,001,770.64
240 Other Machineries and Equipment		23,243,442.97
340 Accumulated Depreciation-Other Machineries & Equipment		(9,241,672.33)
241 Motor Vehicles		1,702,418.06
241 Motor Vehicles		3,604,501.50
341 Accumulated Depreciation-Motor Vehicles		(1,902,083.44)
250 Other Property, Plant & Equipment		62,634,424.17
250 Other Property, Plant & Equipment		91,882,277.42
350 Accumulated Depreciation-Other Property, Plant & Equipment		(29,247,853.25)

Other Assets

290 Other Assets		2,570,470.81
TOTAL NON-CURRENT ASSETS		103,211,792.66

TOTAL ASSETS

	P	119,180,143.16
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED BALANCE SHEET
As of September 30, 2016

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	1,213,918.10
401 Accounts Payable		1,213,918.10
Inter Agency Payables		578,895.90
412 Due to BIR		200,684.67
413 Due to GSIS		323,521.23
414 Due to PAG-IBIG		33,565.00
415 Due to PHILHEALTH		21,125.00
Other Liability Accounts		139,771.00
426 Guaranty Deposits Payable		139,771.00
Current Portion of Long Term Liability		3,632,834.68
444 Loans Payable - LWUA		944,068.00
444-1 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		5,565,419.68

NON-CURRENT LIABILITIES

444 Loans Payable-LWUA	7,660,552.33
444-1 Loans Payable-DBP	16,356,663.85
Other Long-Term Liabilities	
439 Other Payables	4,459,790.08
TOTAL NON-CURRENT LIABILITIES	28,477,006.26

EQUITY

510 Retained Earnings	75,647,311.68
512 Income and Expense Summary	9,490,405.54
TOTAL EQUITY	85,137,717.22

TOTAL LIABILITIES AND EQUITY **P** **119,180,143.16**

(0.00)

Prepared by:


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