

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

**CASH FLOW STATEMENT**  
 For the Month Ended March 31, 2017

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 4,192,236.98	13,221,870.38
Water Sales	4,192,236.98	13,205,437.52
Other Receivables	-	16,432.86
Collection of COA Disallowances	30,420.00	91,260.00
Collection of Income	330,481.67	845,793.39
Restoration of Petty Cash Fund	-	10,000.00
Others: Bank Credit Memo	-	15,010.96
<b>Total Cash Inflows</b>	<b>4,553,138.65</b>	<b>14,183,934.73</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	984,030.85	3,133,810.35
Set-up of Petty Cash	-	10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	869,430.10	2,414,862.42
Purchase of:		
IT/Equipment/Office Supplies		69,621.04
Service Connection Materials	536,926.73	1,224,276.63
Advances to Officers & Employees	754,259.62	2,595,645.41
Others: Bank Debit Memo		
<b>Total Cash Outflows</b>	<b>(3,144,647.30)</b>	<b>(9,448,215.85)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 1,408,491.35</b>	<b>4,735,718.88</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	32,489.00	167,881.33
Payment Refund from Supplier		
Interest from Current and Time Deposits	7,471.23	11,809.52
<b>Cash Outflows:</b>		
Transfer of funds from DBP	32,489.00	876,807.03
Purchase/Construction of Other Property, Plant and Equipment	352,500.00	408,812.50
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (345,028.77)</b>	<b>(1,105,928.68)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	419,171.16	1,252,327.34
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (419,171.16)</b>	<b>(1,252,327.34)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>644,291.42</b>	<b>2,377,462.86</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>13,477,267.11</b>	<b>11,744,095.67</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 14,121,558.53</b>	<b>14,121,558.53</b>


**BREAKDOWN:**

Cash in Vault	P 73,178.79	
Cash in Bank-Current Account	10,477,593.53	
Cash in Bank-Savings Account	469,656.18	
Cash in Bank-Time Deposit	3,101,130.03	
<b>Total</b>	<b>P 14,121,558.53</b>	-

Prepared by:

  
**JACQUELINE N. ROBLETE**  
 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 March 31, 2017

<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 4,147,690.08	13,116,924.20
Other Business Income	245,334.05	612,434.05
Fines & Penalties-Other Business Income	82,374.63	227,626.18
<b>GROSS INCOME</b>	<b>P 4,475,398.76</b>	<b>13,956,984.43</b>
<b>EXPENSES</b>		
<b>PERSONAL SERVICES</b>		
Salaries and Wages	P 1,055,320.76	3,158,243.02
<b>OTHER COMPENSATION</b>		
Other Personnel Benefits	230,185.51	1,126,587.43
Personnel Benefits Contributions	143,481.52	430,376.84
Total Other Compensation	373,667.03	1,556,964.27
<b>TOTAL PERSONAL SERVICES</b>	<b>1,428,987.79</b>	<b>4,715,207.29</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Travelling Expenses	7,197.00	77,603.92
Training Expenses	25,000.00	171,800.00
Supplies and Materials Expenses	309,528.97	836,619.67
Utility Expenses	680,494.95	1,850,520.94
Communication Expenses	9,344.04	26,738.16
Membership Dues and Contributions to Organizations	5,538.50	26,492.50
Rent Expense	16,800.00	50,100.00
Representation Expenses	30,499.11	67,828.16
Subscription Expenses	475.00	1,450.00
Professional Services	80,000.00	240,350.00
Repairs and Maintenance	99,296.00	146,340.37
Taxes, Insurance Premiums and Other Fees	98,003.44	305,057.03
Depreciation Expenses	593,484.22	1,784,791.68
Other Maintenance & Operating Expenses	10,400.00	28,600.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>1,966,061.23</b>	<b>5,614,292.43</b>
<b>FINANCIAL EXPENSES</b>		
Interest Expenses	115,779.32	343,269.16
<b>TOTAL FINANCIAL EXPENSES</b>	<b>115,779.32</b>	<b>343,269.16</b>
<b>TOTAL EXPENSES</b>	<b>P 3,510,828.34</b>	<b>10,672,768.88</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 964,570.42</b>	<b>3,284,215.55</b>
<b>OTHER INCOME</b>		
Interest Revenue	8,090.05	12,428.34
Miscellaneous Income	-	20.00
<b>TOTAL OTHER INCOME</b>	<b>8,090.05</b>	<b>12,448.34</b>
<b>NET INCOME (LOSS)</b>	<b>P 972,660.47</b>	<b>3,296,663.89</b>

Prepared by:

  
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 Division Manager-C

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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 March 31, 2017

**GENERAL INCOME**

	CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>		
639 Income from Waterworks System	P 4,147,690.08	13,116,924.20
648 Other Business Income	245,334.05	612,434.05
649 Fines and Penalties-Business Income	82,374.63	227,626.18
<b>GROSS INCOME</b>	<b>P 4,475,398.76</b>	<b>13,956,984.43</b>

**EXPENSES**

**PERSONAL SERVICES**

701 Salaries and Wages-Regular	P 1,055,320.76	3,158,243.02
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**OTHER COMPENSATION**

711 Personnel Economic Relief Allowance (PERA)	114,000.00	341,636.36
713 Representation Allowance (RA)	23,500.00	70,500.00
714 Transportation Allowance (TA)	23,500.00	70,500.00
715 Clothing/Uniform Allowance	-	285,000.00
720 Honoraria	39,220.00	116,925.00
722 Longevity Pay	10,000.00	10,000.00
740 Retirements Benefits - Civilian	19,965.51	232,026.07
<b>TOTAL</b>	<b>230,185.51</b>	<b>1,126,587.43</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

731 Life and Retirement Insurance Contributions	121,119.02	363,289.34
732 PAG-IBIG Contributions	5,700.00	17,100.00
733 PHILHEALTH Contributions	10,962.50	32,887.50
734 ECC Contributions	5,700.00	17,100.00
<b>TOTAL</b>	<b>143,481.52</b>	<b>430,376.84</b>

**TOTAL PERSONAL SERVICES**

**1,428,987.79      4,715,207.29**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

751 Traveling Expenses - Local	7,197.00	77,603.92
753 Training Expenses	25,000.00	171,800.00

**SUPPLIES AND MATERIALS EXPENSES**

755 Office Supplies Expense	16,032.28	51,017.66
756 Accountable Forms Expenses	350.00	700.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	4,049.64	25,526.64
761-S Gasoline, Oil and Lubricant Expenses (Service)	32,367.90	83,988.89
765 Other Supplies Expenses	256,729.15	675,386.48
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>	<b>309,528.97</b>	<b>836,619.67</b>

**UTILITY EXPENSES**

767 Electricity Expenses	680,494.95	1,850,520.94
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**COMMUNICATION EXPENSES**

772 Telephone Expenses-Landline	2,296.12	6,745.68
773 Telephone Expenses-Mobile	5,338.92	15,195.48
774 Internet Expense	1,309.00	3,307.00
775 Cable, Satellite, Telegraph & Radio Expenses	400.00	1,490.00
<b>TOTAL COMMUNICATION EXPENSES</b>	<b>9,344.04</b>	<b>26,738.16</b>

778 Membership Dues and Contributions to Organizations	5,538.50	26,492.50
782 Rent Expense	16,800.00	50,100.00
783 Representation Expenses	30,499.11	67,828.16
786 Subscription Expenses	475.00	1,450.00

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

**DETAILED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended March 31, 2017

<b>PROFESSIONAL EXPENSES</b>		
791 Legal Services	-	350.00
797 Security Services	80,000.00	240,000.00
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>80,000.00</b>	<b>240,350.00</b>
<b>REPAIRS AND MAINTENANCE</b>		
811 Repairs and Maintenance-Office Building	-	80.00
821 Repairs and Maintenance-Office Equipment	2,000.00	5,500.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	60,090.00	60,090.00
841 Repairs and Maintenance-Motor Vehicles	5,730.00	9,556.35
850 Repairs and Maintenance-Other Property, Plant & Equipment	31,476.00	71,114.02
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>99,296.00</b>	<b>146,340.37</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
891 Taxes, Duties and Licenses	87,908.91	274,773.52
893 Insurance Expenses	10,094.53	30,283.51
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>	<b>98,003.44</b>	<b>305,057.03</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
902 Depreciation-Land Improvements, Building	8,875.85	26,627.55
911 Depreciation-Office Building	30,172.15	90,516.45
921 Depreciation-Office Equipment	6,876.84	20,630.52
922 Depreciation-Furnitures and Fixtures	4,331.42	12,994.26
923 Depreciation-IT Equipment and Software	23,870.93	74,608.29
929 Depreciation-Communication Equipment	94.12	245.24
931 Depreciation-Firefighting Equipment	488.57	1,465.71
940 Depreciation-Other Machineries and Equipment	141,356.98	424,070.94
941 Depreciation-Motor Vehicles	21,362.72	70,045.32
950 Depreciation-Other Property, Plant and Equipment	356,054.64	1,063,587.40
<b>TOTAL DEPRECIATION</b>	<b>593,484.22</b>	<b>1,784,791.68</b>
969 Other Maintenance & Operating Expenses	<b>10,400.00</b>	<b>28,600.00</b>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>1,966,061.23</b>	<b>5,614,292.43</b>
<b>FINANCIAL EXPENSES</b>		
975 Interest Expense	115,779.32	343,269.16
<b>Total</b>	<b>115,779.32</b>	<b>343,269.16</b>
<b>TOTAL EXPENSES</b>	<b>P 3,510,828.34</b>	<b>10,672,768.88</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 964,570.42</b>	<b>3,284,215.55</b>
664 Interest Income	8,090.05	12,428.34
678 Miscellaneous Income	-	20.00
<b>Total</b>	<b>8,090.05</b>	<b>12,448.34</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>	<b>P 972,660.47</b>	<b>3,296,663.89</b>

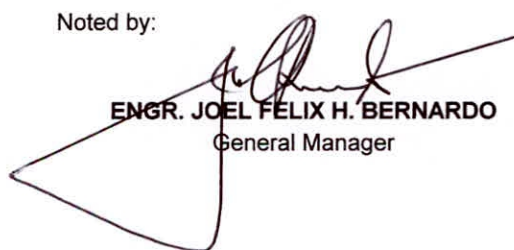
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 General Manager

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

**CONDENSED BALANCE SHEET**  
 As of March 31, 2017

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	73,178.79
Cash in Bank-Local Currency		14,048,379.74
Receivables		1,937,233.58
Inventories		1,171,191.32
Prepayments		128,991.89

**TOTAL CURRENT ASSETS**

17,358,975.32

**INVESTMENT**

Sinking Fund		1,600,618.82
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**TOTAL INVESTMENT**

1,600,618.82

**NON-CURRENT ASSETS**

Property, Plant & Equipment		148,897,138.05
Accumulated Depreciation-Other Property, Plant & Equipment		(48,113,499.37)
Other Assets		2,617,261.72

**TOTAL NON-CURRENT ASSETS**

103,400,900.40

**TOTAL ASSETS**

P 122,360,494.54

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	830,137.54
Inter-Agency Payables		619,933.47
Other Liability Accounts		247,501.00
Current Portion of Long Term Liability		3,659,174.68

**TOTAL CURRENT LIABILITIES**

5,356,746.69

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		22,180,909.84
Other Payables		5,429,506.22

**TOTAL NON-CURRENT LIABILITIES**

27,610,416.06

**TOTAL LIABILITIES**

P 32,967,162.75

**EQUITY**

Retained Earnings		86,096,667.90
Income and Expense Summary		3,296,663.89

**TOTAL EQUITY**


P 89,393,331.79

**TOTAL LIABILITIES AND EQUITY**

P 122,360,494.54

(0.00)

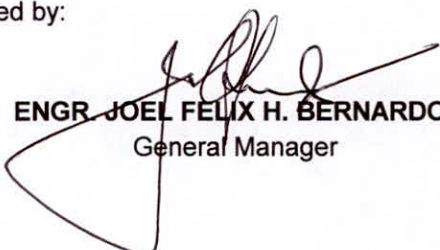
Prepared by:

  
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 Division Manager C

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 General Manager

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

**DETAILED BALANCE SHEET**

As of March 31, 2017

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>73,178.79</b>
102 Cash Collecting Officers		63,178.79
104 Petty Cash Fund		10,000.00
<b>Cash in Bank-Local Currency</b>		<b>14,048,379.74</b>
111 Cash in Bank-Local Currency, Current Account		10,477,593.53
112 Cash in Bank-Local Currency, Savings Account		469,656.18
113 Cash in Bank-Local Currency-Time Deposit, Net		3,101,130.03
<b>Receivables</b>		<b>1,937,233.58</b>
121 Accounts Receivables, Net		975,344.34
121 Accounts Receivable		1,358,510.94
121-3 Accounts Receivable-Others		15,208.89
301 Allowance for Doubtful Accounts		(398,375.49)
146 Receivable-Disallowances		758,800.57
149 Other Receivables		203,088.67
<b>Inventories</b>		<b>1,171,191.32</b>
155 Office Supplies Inventory		99,329.58
156 Accountable Forms Inventory		3,150.00
165 Other Supplies Inventory		1,068,711.74
<b>Prepayments</b>		<b>128,991.89</b>
178 Prepaid Insurance		108,841.66
185 Other Prepaid Expense		20,150.23
<b>TOTAL CURRENT ASSETS</b>		<b>17,358,975.32</b>

**INVESTMENT**

198 Sinking Fund		1,600,618.82
<b>TOTAL INVESTMENT</b>		<b>1,600,618.82</b>

**NON-CURRENT ASSETS**

**Property, Plant and Equipment**

201 Land		<b>10,163,760.68</b>
202 Land Improvements, Net		<b>706,529.34</b>
202 Land Improvements		1,183,447.02
302 Accumulated Depreciation-Land Improvements		(476,917.68)
211 Office Building, Net		<b>9,802,921.51</b>
211 Office Building		12,068,861.30
311 Accumulated Depreciation-Office Building		(2,265,939.79)
221 Office Equipment, Net		<b>362,141.58</b>
221 Office Equipment		1,002,939.00
321 Accumulated Depreciation-Office Equipment		(640,797.42)
222 Furnitures and Fixtures, Net		<b>289,390.90</b>
222 Furnitures and Fixtures		655,686.18
322 Accumulated Depreciation-Furnitures & Fixtures		(366,295.28)
223 IT Equipment and Software, Net		<b>1,114,362.99</b>
223 IT Equipment & Software		2,141,170.60
323 Accumulated Depreciation-ITES		(1,026,807.61)
229 Communication Equipment		<b>8,218.39</b>
229 Communication Equipment		12,549.50
329 Accumulated Depreciation-Communication Equipment		(4,331.11)
231 Firefighting Equipment		<b>6,514.38</b>
231 Firefighting Equipment		45,600.00
331 Accumulated Depreciation-Firefighting Equipment		(39,085.62)
240 Other Machineries and Equipment, Net		<b>13,562,012.41</b>
240 Other Machineries and Equipment		23,645,357.35
340 Accumulated Depreciation-Other Machineries & Equipment		(10,083,344.94)
241 Motor Vehicles		<b>1,528,776.11</b>
241 Motor Vehicles		3,443,642.00
341 Accumulated Depreciation-Motor Vehicles		(1,914,865.89)
250 Other Property, Plant & Equipment		<b>61,422,160.39</b>
250 Other Property, Plant & Equipment		92,717,274.42
350 Accumulated Depreciation-Other Property, Plant & Equipment		(31,295,114.03)

269 Construction in Progress		<b>1,816,850.00</b>
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**Other Assets**

290 Other Assets		<b>2,617,261.72</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>103,400,900.40</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>122,360,494.54</b>
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Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
Santa Rosa Nueva Ecija

**DETAILED BALANCE SHEET**

As of March 31, 2017

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>830,137.54</b>
401 Accounts Payable		830,137.54
<b>Inter Agency Payables</b>		<b>619,933.47</b>
412 Due to BIR		221,127.39
413 Due to GSIS		347,542.08
414 Due to PAG-IBIG		29,339.00
415 Due to PHILHEALTH		21,925.00
<b>Other Liability Accounts</b>		<b>247,501.00</b>
426 Guaranty Deposits Payable		247,501.00
<b>Current Portion of Long Term Liability</b>		<b>3,659,174.68</b>
444 Loans Payable - LWUA		970,408.00
444-1 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,356,746.69</b>

**NON-CURRENT LIABILITIES**

444 Loans Payable-LWUA		7,168,629.33
444-1 Loans Payable-DBP		15,012,280.51
<b>Other Long-Term Liabilities</b>		
439 Other Payables		5,429,506.22
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>27,610,416.06</b>

**EQUITY**

510 Retained Earnings		86,096,667.90
512 Income and Expense Summary		3,296,663.89
<b>TOTAL EQUITY</b>		<b>89,393,331.79</b>

**TOTAL LIABILITIES AND EQUITY** **P** **122,360,494.54**

(0.00)

Prepared by:

  
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Senior Accounting Processor-B

Reviewed by:

  
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Division Manager-C

Noted by:

  
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General Manager