

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


**CASH FLOW STATEMENT**  
 For the Month Ended June 30, 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 4,872,946.49	27,760,148.64
Water Sales	4,872,946.49	27,743,715.78
Other Receivables	-	16,432.86
Collection of COA Disallowances	30,420.00	182,520.00
Collection of Income	415,950.06	1,821,662.55
Restoration of Petty Cash Fund	-	10,000.00
Others: Bank Credit Memo	324.00	15,334.96
<b>Total Cash Inflows</b>	<b>5,319,640.55</b>	<b>29,789,666.15</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,377,589.19	6,912,613.65
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	863,495.00	4,910,761.39
Purchase of:		
IT/Equipment/Office Supplies	30,699.88	586,472.88
Service Connection Materials	612,930.37	1,977,940.93
Advances to Officers & Employees	1,288,738.26	6,373,078.04
Others: Bank Debit Memo		
Returned Check		324.00
Bank error	-	
<b>Total Cash Outflows</b>	<b>(4,173,452.70)</b>	<b>(20,771,190.89)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 1,146,187.85</b>	<b>9,018,475.26</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	33,455.00	261,239.33
Payment Refund from Supplier		
Interest from Current and Time Deposits	8,521.36	24,561.44
<b>Cash Outflows:</b>		
Transfer of funds from DBP	33,455.00	970,165.03
Purchase/Construction of Other Property, Plant and Equipment	268,717.13	1,421,726.41
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (260,195.77)</b>	<b>(2,106,090.67)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	413,293.53	2,498,016.41
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (413,293.53)</b>	<b>(2,498,016.41)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>472,698.55</b>	<b>4,414,368.18</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>15,685,765.30</b>	<b>11,744,095.67</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 16,158,463.85</b>	<b>16,158,463.85</b>

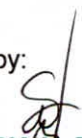
BREAKDOWN:

Cash in Vault	P 95,362.81	
Cash in Bank-Current Account	12,484,751.37	
Cash in Bank-Savings Account	470,848.39	
Cash in Bank-Time Deposit	3,107,501.28	
<b>Total</b>	<b>P 16,158,463.85</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, 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		4,994,033.61	27,885,285.81
Other Business Income			331,186.00	1,341,900.05
Fines & Penalties-Other Business Income			83,817.95	472,253.17
<b>GROSS INCOME</b>	<b>P</b>		<b>5,409,037.56</b>	<b>29,699,439.03</b>
<b>EXPENSES</b>				
<b>PERSONAL SERVICES</b>				
Salaries and Wages	P		1,049,760.00	6,304,073.02
<b>OTHER COMPENSATION</b>				
Other Personnel Benefits			871,410.12	3,455,011.70
Personnel Benefits Contributions			143,522.20	860,943.44
Total Other Compensation			1,014,932.32	4,315,955.14
<b>TOTAL PERSONAL SERVICES</b>			<b>2,064,692.32</b>	<b>10,620,028.16</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>				
Travelling Expenses			2,240.00	87,643.92
Training Expenses			2,600.00	381,120.00
Supplies and Materials Expenses			423,253.43	1,871,291.41
Utility Expenses			850,407.27	4,302,740.25
Communication Expenses			13,580.47	57,724.66
Membership Dues and Contributions to Organizations			800.00	28,592.50
Advertising Expenses			-	4,000.00
Rent Expense			18,030.00	108,180.00
Representation Expenses			27,054.88	136,883.85
Subscription Expenses			550.00	2,975.00
Professional Services			321,646.99	722,896.99
Repairs and Maintenance			54,594.55	346,465.92
Taxes, Insurance Premiums and Other Fees			114,526.89	624,607.51
Depreciation Expenses			546,958.58	3,461,814.10
Other Maintenance & Operating Expenses			51,600.00	174,520.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>			<b>2,427,843.06</b>	<b>12,311,456.11</b>
<b>FINANCIAL EXPENSES</b>				
Interest Expenses			108,877.88	676,739.77
<b>TOTAL FINANCIAL EXPENSES</b>			<b>108,877.88</b>	<b>676,739.77</b>
<b>TOTAL EXPENSES</b>	<b>P</b>		<b>4,601,413.26</b>	<b>23,608,224.04</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P</b>		<b>807,624.30</b>	<b>6,091,214.99</b>
<b>OTHER INCOME</b>				
Interest Revenue			9,330.56	25,989.46
Miscellaneous Income			-	20.00
<b>TOTAL OTHER INCOME</b>			<b>9,330.56</b>	<b>26,009.46</b>
<b>NET INCOME (LOSS)</b>	<b>P</b>		<b>816,954.86</b>	<b>6,117,224.45</b>

Prepared by:

  
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 Division Manager-C

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 General Manager

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**SANTA ROSA (NE) WATER DISTRICT**  
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**DETAILED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended June 30, 2017

**GENERAL INCOME**

	CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>		
639 Income from Waterworks System	P 4,994,033.61	27,885,285.81
648 Other Business Income	331,186.00	1,341,900.05
649 Fines and Penalties-Business Income	83,817.95	472,253.17
<b>GROSS INCOME</b>	<b>P 5,409,037.56</b>	<b>29,699,439.03</b>

**EXPENSES**

**PERSONAL SERVICES**

701 Salaries and Wages-Regular	P 1,049,760.00	6,304,073.02
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**OTHER COMPENSATION**

711 Personnel Economic Relief Allowance (PERA)	114,000.00	683,636.36
713 Representation Allowance (RA)	23,500.00	141,000.00
714 Transportation Allowance (TA)	23,500.00	141,000.00
715 Clothing/Uniform Allowance	-	285,000.00
720 Honoraria	135,628.00	330,993.00
722 Longevity Pay	-	10,000.00
740 Retirements Benefits - Civilian	10,012.76	289,052.98
749 Other Personnel Benefits	564,769.36	1,574,329.36
<b>TOTAL</b>	<b>871,410.12</b>	<b>3,455,011.70</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

731 Life and Retirement Insurance Contributions	121,147.20	726,730.94
732 PAG-IBIG Contributions	5,700.00	34,200.00
733 PHILHEALTH Contributions	10,975.00	65,812.50
734 ECC Contributions	5,700.00	34,200.00
<b>TOTAL</b>	<b>143,522.20</b>	<b>860,943.44</b>

**TOTAL PERSONAL SERVICES**

**2,064,692.32      10,620,028.16**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

751 Traveling Expenses - Local	2,240.00	87,643.92
753 Training Expenses	2,600.00	381,120.00

**SUPPLIES AND MATERIALS EXPENSES**

755 Office Supplies Expense	16,762.41	99,875.97
756 Accountable Forms Expenses	350.00	1,400.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	8,977.33	87,181.20
761-S Gasoline, Oil and Lubricant Expenses (Service)	29,927.78	185,162.64
765 Other Supplies Expenses	367,235.91	1,497,671.60
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>	<b>423,253.43</b>	<b>1,871,291.41</b>

**UTILITY EXPENSES**

767 Electricity Expenses	850,407.27	4,302,740.25
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**COMMUNICATION EXPENSES**

772 Telephone Expenses-Landline	2,474.48	13,965.29
773 Telephone Expenses-Mobile	5,415.99	30,756.04
774 Internet Expense	4,715.00	9,738.33
775 Cable, Satellite, Telegraph & Radio Expenses	975.00	3,265.00
<b>TOTAL COMMUNICATION EXPENSES</b>	<b>13,580.47</b>	<b>57,724.66</b>


778 Membership Dues and Contributions to Organizations	800.00	28,592.50
780 Advertising Expenses	-	4,000.00
782 Rent Expense	18,030.00	108,180.00
783 Representation Expenses	27,054.88	136,883.85
786 Subscription Expenses	550.00	2,975.00

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


**DETAILED STATEMENT OF INCOME AND EXPENSES**  
 For the Month Ended June 30, 2017

<b>PROFESSIONAL EXPENSES</b>		
791 Legal Services	1,700.00	2,950.00
792 Auditing Services	190,446.99	190,446.99
793 Consultancy Services	49,500.00	49,500.00
797 Security Services	80,000.00	480,000.00
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>321,646.99</b>	<b>722,896.99</b>
<b>REPAIRS AND MAINTENANCE</b>		
811 Repairs and Maintenance-Office Building	18,141.00	56,666.00
821 Repairs and Maintenance-Office Equipment	-	11,500.00
823 Repairs and Maintenance-IT Equipment and Software	1,792.00	15,253.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	10,950.00	165,420.00
841 Repairs and Maintenance-Motor Vehicles	20,296.55	37,392.90
850 Repairs and Maintenance-Other Property, Plant & Equipment	3,415.00	60,234.02
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>54,594.55</b>	<b>346,465.92</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
891 Taxes, Duties and Licenses	103,842.37	562,998.84
893 Insurance Expenses	10,684.52	61,608.67
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>	<b>114,526.89</b>	<b>624,607.51</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
901 Doubtful Account Expense		
902 Depreciation-Land Improvements, Building	20,916.67	64,284.36
911 Depreciation-Office Building	30,172.15	181,032.90
921 Depreciation-Office Equipment	7,686.39	42,070.59
922 Depreciation-Furnitures and Fixtures	4,331.42	25,988.52
923 Depreciation-IT Equipment and Software	30,301.04	152,256.30
929 Depreciation-Communication Equipment	94.12	527.60
931 Depreciation-Firefighting Equipment	488.57	2,931.42
940 Depreciation-Other Machinerics and Equipment	125,406.22	846,230.81
941 Depreciation-Motor Vehicles	21,217.50	133,988.26
950 Depreciation-Other Property, Plant and Equipment	306,344.50	2,012,503.34
<b>TOTAL DEPRECIATION</b>	<b>546,958.58</b>	<b>3,461,814.10</b>
969 Other Maintenance & Operating Expenses	51,600.00	174,520.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>2,427,843.06</b>	<b>12,311,456.11</b>
<b>FINANCIAL EXPENSES</b>		
975 Interest Expense	108,877.88	676,739.77
<b>Total</b>	<b>108,877.88</b>	<b>676,739.77</b>
<b>TOTAL EXPENSES</b>	<b>P 4,601,413.26</b>	<b>23,608,224.04</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 807,624.30</b>	<b>6,091,214.99</b>
664 Interest Income	9,330.56	25,989.46
678 Miscellaneous Income	-	20.00
<b>Total</b>	<b>9,330.56</b>	<b>26,009.46</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>	<b>P 816,954.86</b>	<b>6,117,224.45</b>


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 Division Manager-C

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

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

**CONDENSED BALANCE SHEET**  
 As of June 30, 2017

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	95,362.81
Cash in Bank-Local Currency		16,063,101.04
Receivables		2,076,056.93
Inventories		1,405,655.24
Prepayments		105,604.08

**TOTAL CURRENT ASSETS**

**19,745,780.10**

**INVESTMENT**

Sinking Fund		1,601,428.02
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**TOTAL INVESTMENT**

**1,601,428.02**

**NON-CURRENT ASSETS**

Property, Plant & Equipment		149,671,224.38
Accumulated Depreciation-Other Property, Plant & Equipment		(48,631,940.08)
Other Assets		2,813,840.31

**TOTAL NON-CURRENT ASSETS**

**103,853,124.61**

**TOTAL ASSETS**

**P 125,200,332.73**

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	1,860,563.60
Inter-Agency Payables		652,196.01
Other Liability Accounts		65,816.00
Current Portion of Long Term Liability		3,672,753.68

**TOTAL CURRENT LIABILITIES**

**6,251,329.29**

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		21,257,542.17
Other Payables		5,429,506.22

**TOTAL NON-CURRENT LIABILITIES**

**26,687,048.39**

**TOTAL LIABILITIES**

**P 32,938,377.68**

**EQUITY**

Retained Earnings		86,096,667.90
Income and Expense Summary		6,117,224.45
Prior Year's Adjustment		48,062.69

**TOTAL EQUITY**

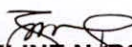
**P 92,261,955.04**

**TOTAL LIABILITIES AND EQUITY**

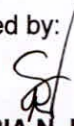
**P 125,200,332.72**

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Prepared by:

  
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 Senior Accounting Processor-B

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**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

**DETAILED BALANCE SHEET**  
 As of June 30, 2017

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>95,362.81</b>
102 Cash Collecting Officers		85,362.81
104 Petty Cash Fund		10,000.00
<b>Cash in Bank-Local Currency</b>		<b>16,063,101.04</b>
111 Cash in Bank-Local Currency, Current Account		12,484,751.37
112 Cash in Bank-Local Currency, Savings Account		470,848.39
113 Cash in Bank-Local Currency-Time Deposit, Net		3,107,501.28
<b>Receivables</b>		<b>2,076,056.93</b>
121 Accounts Receivables, Net		1,205,427.69
121 Accounts Receivable		1,588,594.29
121-3 Accounts Receivable-Others		15,208.89
301 Allowance for Doubtful Accounts		(398,375.49)
146 Receivable-Disallowances		667,540.57
149 Other Receivables		203,088.67
<b>Inventories</b>		<b>1,405,655.24</b>
155 Office Supplies Inventory		87,044.62
156 Accountable Forms Inventory		2,450.00
165 Other Supplies Inventory		1,316,160.62
<b>Prepayments</b>		<b>105,604.08</b>
178 Prepaid Insurance		88,677.03
185 Other Prepaid Expense		16,927.05
<b>TOTAL CURRENT ASSETS</b>		<b>19,745,780.10</b>

**INVESTMENT**

198 Sinking Fund		1,601,428.02
<b>TOTAL INVESTMENT</b>		<b>1,601,428.02</b>

**NON-CURRENT ASSETS**

**Property, Plant and Equipment**

201 Land		<b>10,536,213.51</b>
202 Land Improvements, Net		<b>930,630.78</b>
202 Land Improvements		2,443,003.52
302 Accumulated Depreciation-Land Improvements		(1,512,372.74)
211 Office Building, Net		<b>9,712,405.06</b>
211 Office Building		12,068,861.30
311 Accumulated Depreciation-Office Building		(2,356,456.24)
221 Office Equipment, Net		<b>388,789.51</b>
221 Office Equipment		999,589.00
321 Accumulated Depreciation-Office Equipment		(610,799.49)
222 Furnitures and Fixtures, Net		<b>276,396.64</b>
222 Furnitures and Fixtures		655,686.18
322 Accumulated Depreciation-Furnitures & Fixtures		(379,289.54)
223 IT Equipment and Software, Net		<b>1,515,185.64</b>
223 IT Equipment & Software		2,610,754.00
323 Accumulated Depreciation-ITES		(1,095,568.36)
229 Communication Equipment		<b>7,936.03</b>
229 Communication Equipment		12,549.50
329 Accumulated Depreciation-Communication Equipment		(4,613.47)
231 Firefighting Equipment		<b>5,048.67</b>
231 Firefighting Equipment		45,600.00
331 Accumulated Depreciation-Firefighting Equipment		(40,551.33)
240 Other Machineries and Equipment, Net		<b>12,893,775.35</b>
240 Other Machineries and Equipment		23,155,230.84
340 Accumulated Depreciation-Other Machineries & Equipment		(10,261,455.49)
241 Motor Vehicles		<b>1,464,833.17</b>
241 Motor Vehicles		3,443,642.00
341 Accumulated Depreciation-Motor Vehicles		(1,978,808.83)
250 Other Property, Plant & Equipment		<b>60,752,678.84</b>
250 Other Property, Plant & Equipment		91,144,703.43
350 Accumulated Depreciation-Other Property, Plant & Equipment		(30,392,024.59)

269 Construction in Progress		<b>2,555,391.10</b>
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**Other Assets**

290 Other Assets		<b>2,813,840.31</b>
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<b>TOTAL NON-CURRENT ASSETS</b>		<b>103,853,124.61</b>
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<b>TOTAL ASSETS</b>	<b>P</b>	<b>125,200,332.73</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, 2017

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>1,860,563.60</b>
401 Accounts Payable		1,860,563.60
<b>Inter Agency Payables</b>		<b>652,196.01</b>
412 Due to BIR		244,958.67
413 Due to GSIS		357,149.34
414 Due to PAG-IBIG		28,138.00
415 Due to PHILHEALTH		21,950.00
<b>Other Liability Accounts</b>		<b>65,816.00</b>
426 Guaranty Deposits Payable		65,816.00
<b>Current Portion of Long Term Liability</b>		<b>3,672,753.68</b>
444 Loans Payable - LWUA		983,987.00
444-1 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,251,329.29</b>

**NON-CURRENT LIABILITIES**

444 Loans Payable-LWUA		6,917,453.33
444-1 Loans Payable-DBP		14,340,088.84
<b>Other Long-Term Liabilities</b>		
439 Other Payables		5,429,506.22
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>26,687,048.39</b>

**EQUITY**

510 Retained Earnings		86,096,667.90
512 Income and Expense Summary		6,117,224.45
684 Prior Year's Adjustment		48,062.69
<b>TOTAL EQUITY</b>		<b>92,261,955.04</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>125,200,332.72</b>

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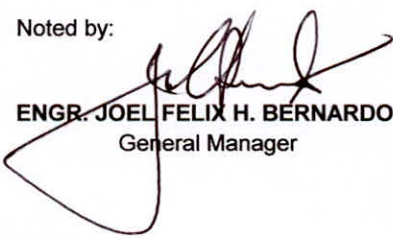
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