

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

CASH FLOW STATEMENT
 For the Month Ended September 30, 2017

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 4,883,860.63	42,140,446.09
Water Sales	4,883,860.63	42,124,013.23
Other Receivables	-	16,432.86
Collection of COA Disallowances	30,420.00	273,780.00
Collection of Income	317,683.61	2,717,048.82
Restoration of Petty Cash Fund	-	10,000.00
Others: Bank Credit Memo	200.00	15,534.96
Total Cash Inflows	5,232,164.24	45,156,809.87
Cash Outflows:		
Payment of Operating Expenses	1,431,576.80	10,691,937.22
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	831,617.43	7,462,785.15
Purchase of:		
IT/Equipment/Office Supplies	-	628,823.03
Service Connection Materials	864,121.70	3,279,620.19
Advances to Officers & Employees	752,193.90	8,865,623.10
Others: Bank Debit Memo		
Returned Check		324.00
Total Cash Outflows	(3,879,509.83)	(30,939,112.69)
Total Cash Provided (Used) by Operating Activities	P 1,352,654.41	14,217,697.18
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	34,844.00	353,830.33
Payment Refund from Supplier		
Interest from Current and Time Deposits	8,214.40	36,943.11
Cash Outflows:		
Transfer of funds from DBP	34,844.00	1,062,756.03
Purchase/Construction of Other Property, Plant and Equipment	860,975.79	3,412,491.93
Total Cash Provided (Used) by Investing Activities	P (852,761.39)	(4,084,474.52)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	410,181.84	3,736,894.34
Total Cash Provided (Used) by Financing Activities	P (410,181.84)	(3,736,894.34)
Cash Provided (Used) by Operating, Investing, & Financing Activities	89,711.18	6,396,328.32
Add : Cash and Cash Equivalents-Beginning	18,050,712.81	11,744,095.67
Cash and Cash Equivalents, Ending	P 18,140,423.99	18,140,423.99


BREAKDOWN:

Cash in Vault	P 140,708.66	
Cash in Bank-Current Account	14,420,145.57	
Cash in Bank-Savings Account	465,756.17	
Cash in Bank-Time Deposit	3,113,813.59	
Total	P 18,140,423.99	-


Prepared by:


JACQUELINE N. POBLETE
 Senior Accounting Processor-B

Reviewed by:


VICTORIA N. MARIANO
 Division Manager-B

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, 2017

INCOME		
	CURRENT MONTH	YEAR TO DATE
GENERAL INCOME		
Business Income		
Income from Waterworks System	P 4,997,838.98	42,366,435.11
Other Business Income	202,249.00	1,949,775.05
Fines & Penalties-Other Business Income	89,857.28	732,553.84
GROSS INCOME	P 5,289,945.26	45,048,764.00
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages	P 1,083,120.00	9,484,218.38
OTHER COMPENSATION		
Other Personnel Benefits	226,288.00	4,517,130.61
Personnel Benefits Contributions	149,000.58	1,296,988.42
Total Other Compensation	375,288.58	5,814,119.03
TOTAL PERSONAL SERVICES	1,458,408.58	15,298,337.41
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses	2,008.00	100,086.92
Training Expenses	43,000.00	590,920.00
Supplies and Materials Expenses	442,866.19	2,863,692.56
Utility Expenses	752,485.27	6,619,901.54
Communication Expenses	12,507.59	96,196.88
Membership Dues and Contributions to Organizations	800.00	33,392.50
Advertising Expenses	-	4,000.00
Rent Expense	18,030.00	162,270.00
Representation Expenses	12,733.00	180,338.60
Subscription Expenses	475.00	4,475.00
Professional Services	76,000.00	975,396.99
Repairs and Maintenance	62,385.67	549,866.90
Taxes, Insurance Premiums and Other Fees	109,067.48	954,514.85
Depreciation Expenses	601,465.58	5,244,279.86
Other Maintenance & Operating Expenses	9,100.00	202,470.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,142,923.78	18,581,802.60
FINANCIAL EXPENSES		
Interest Expenses	104,692.00	1,000,175.68
TOTAL FINANCIAL EXPENSES	104,692.00	1,000,175.68
TOTAL EXPENSES	P 3,706,024.36	34,880,315.69
INCOME (LOSS) FROM OPERATION	P 1,583,920.90	10,168,448.31
OTHER INCOME		
Interest Revenue	8,707.28	38,864.01
Miscellaneous Income	25,000.00	25,020.00
TOTAL OTHER INCOME	33,707.28	63,884.01
NET INCOME (LOSS)	P 1,617,628.18	10,232,332.32

Prepared by:


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VICTORIA N. MARIANO
 Division Manager-B

Noted by:

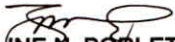

ENGR. JOEL FELIX H. BERNARDO
 General Manager

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, 2017

PROFESSIONAL EXPENSES		
791 Legal Services	-	2,950.00
792 Auditing Services	-	190,446.99
793 Consultancy Services	-	66,000.00
797 Security Services	76,000.00	716,000.00
TOTAL PROFESSIONAL SERVICES	76,000.00	975,396.99
REPAIRS AND MAINTENANCE		
805 Repairs and Maintenance-Electric, Power, & Energy Structures	3,150.00	3,150.00
811 Repairs and Maintenance-Office Building	-	58,648.00
821 Repairs and Maintenance-Office Equipment	-	15,000.00
823 Repairs and Maintenance-IT Equipment and Software	-	15,253.00
840 Repairs and Maintenance-Other Machinery and Equipment-Tools	1,720.00	189,490.00
841 Repairs and Maintenance-Motor Vehicles	4,890.00	66,185.90
850 Repairs and Maintenance-Other Property, Plant & Equipment	52,625.67	202,140.00
TOTAL REPAIRS AND MAINTENANCE	62,385.67	549,866.90
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
891 Taxes, Duties and Licenses	98,299.78	861,036.30
893 Insurance Expenses	10,767.70	93,478.55
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	109,067.48	954,514.85
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
901 Doubtful Account Expense	-	-
902 Depreciation-Land Improvements, Building	11,559.42	98,962.62
911 Depreciation-Office Building	30,172.15	271,549.35
921 Depreciation-Office Equipment	7,528.89	65,084.76
922 Depreciation-Furnitures and Fixtures	4,331.42	38,982.78
923 Depreciation-IT Equipment and Software	38,697.78	251,586.16
929 Depreciation-Communication Equipment	94.12	809.96
931 Depreciation-Firefighting Equipment	-	3,419.99
940 Depreciation-Other Machineries and Equipment	140,137.36	1,265,202.89
941 Depreciation-Motor Vehicles	22,246.07	199,697.90
950 Depreciation-Other Property, Plant and Equipment	346,698.37	3,048,983.45
TOTAL DEPRECIATION	601,465.58	5,244,279.86
969 Other Maintenance & Operating Expenses	9,100.00	202,470.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,142,923.78	18,581,802.60
FINANCIAL EXPENSES		
975 Interest Expense	104,692.00	1,000,175.68
Total	104,692.00	1,000,175.68
TOTAL EXPENSES	P 3,706,024.36	34,880,315.69
INCOME (LOSS) FROM OPERATION	P 1,583,920.90	10,168,448.31
664 Interest Income	8,707.28	38,864.01
678 Miscellaneous Income	25,000.00	25,020.00
Total	33,707.28	63,884.01
NET INCOME (LOSS) BEFORE INCOME TAX	P 1,617,628.18	10,232,332.32

Prepared by:


JACQUELINE N. POBLETE
 Senior Accounting Processor-B

Reviewed by:


VICTORIA N. MARIANO
 Division Manager-B

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, 2017

GENERAL INCOME

	CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME		
639 Income from Waterworks System	P 4,997,838.98	42,366,435.11
648 Other Business Income	202,249.00	1,949,775.05
649 Fines and Penalties-Business Income	89,857.28	732,553.84
GROSS INCOME	P 5,289,945.26	45,048,764.00

EXPENSES

PERSONAL SERVICES

701 Salaries and Wages-Regular	P 1,083,120.00	9,484,218.38
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OTHER COMPENSATION

711 Personnel Economic Relief Allowance (PERA)	114,000.00	1,025,454.54
713 Representation Allowance (RA)	23,500.00	211,500.00
714 Transportation Allowance (TA)	23,500.00	211,500.00
715 Clothing/Uniform Allowance	-	285,000.00
720 Honoraria	55,288.00	726,177.00
722 Longevity Pay	10,000.00	50,000.00
740 Retirements Benefits - Civilian	-	297,839.71
749 Other Personnel Benefits	-	1,709,659.36
TOTAL	226,288.00	4,517,130.61

PERSONNEL BENEFITS CONTRIBUTIONS

731 Life and Retirement Insurance Contributions	126,463.08	1,095,488.42
732 PAG-IBIG Contributions	5,700.00	51,300.00
733 PHILHEALTH Contributions	11,137.50	98,900.00
734 ECC Contributions	5,700.00	51,300.00
TOTAL	149,000.58	1,296,988.42

TOTAL PERSONAL SERVICES

1,458,408.58 15,298,337.41

MAINTENANCE AND OTHER OPERATING EXPENSES

751 Traveling Expenses - Local	2,008.00	100,086.92
753 Training Expenses	43,000.00	590,920.00

SUPPLIES AND MATERIALS EXPENSES

755 Office Supplies Expense	14,345.89	154,478.94
756 Accountable Forms Expenses	-	2,100.00
761-G Gasoline, Oil and Lubricant Expenses (Genset)	50,729.22	157,014.85
761-S Gasoline, Oil and Lubricant Expenses (Service)	35,139.10	298,988.71
765 Other Supplies Expenses	342,651.98	2,251,110.06
TOTAL SUPPLIES AND MATERIALS EXPENSES	442,866.19	2,863,692.56

UTILITY EXPENSES

767 Electricity Expenses	752,485.27	6,619,901.54
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COMMUNICATION EXPENSES

772 Telephone Expenses-Landline	2,291.03	21,730.17
773 Telephone Expenses-Mobile	5,011.56	45,973.38
774 Internet Expense	4,630.00	23,328.33
775 Cable, Satellite, Telegraph & Radio Expenses	575.00	5,165.00
TOTAL COMMUNICATION EXPENSES	12,507.59	96,196.88

778 Membership Dues and Contributions to Organizations	800.00	33,392.50
780 Advertising Expenses	-	4,000.00
782 Rent Expense	18,030.00	162,270.00
783 Representation Expenses	12,733.00	180,338.60
786 Subscription Expenses	475.00	4,475.00

CONDENSED BALANCE SHEET
 As of September 30, 2017

ASSETS

CURRENT ASSETS

Cash on Hand	P	140,708.66
Cash in Bank-Local Currency		17,999,715.33
Receivables		2,127,201.17
Inventories		1,860,518.21
Prepayments		80,090.36

TOTAL CURRENT ASSETS 22,208,233.73

INVESTMENT

Sinking Fund		1,601,920.90
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TOTAL INVESTMENT 1,601,920.90

NON-CURRENT ASSETS

Property, Plant & Equipment		151,392,289.33
Accumulated Depreciation-Other Property, Plant & Equipment		(50,371,278.74)
Other Assets		2,818,164.31

TOTAL NON-CURRENT ASSETS 103,839,174.90

TOTAL ASSETS P 127,649,329.53

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	1,047,227.56
Inter-Agency Payables		715,728.55
Other Liability Accounts		65,816.00
Current Portion of Long Term Liability		3,686,614.68

TOTAL CURRENT LIABILITIES 5,515,386.79

NON-CURRENT LIABILITIES

Loans Payable-Domestic		20,330,601.50
Other Payables		5,429,506.22

TOTAL NON-CURRENT LIABILITIES 25,760,107.72

TOTAL LIABILITIES P 31,275,494.51

EQUITY

Retained Earnings		86,096,667.90
Income and Expense Summary		10,232,332.32
Prior Year's Adjustment		44,834.79

TOTAL EQUITY P 96,373,835.01

TOTAL LIABILITIES AND EQUITY P 127,649,329.52

0.00

Prepared by:


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 Senior Accounting Processor-B

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 Division Manager B

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

DETAILED BALANCE SHEET
 As of September 30, 2017

ASSETS

CURRENT ASSETS

Cash on Hand		P	140,708.66
102	Cash Collecting Officers		130,708.66
104	Petty Cash Fund		10,000.00
	Cash in Bank-Local Currency		17,999,715.33
111	Cash in Bank-Local Currency, Current Account		14,420,145.57
112	Cash in Bank-Local Currency, Savings Account		465,756.17
113	Cash in Bank-Local Currency-Time Deposit, Net		3,113,813.59
	Receivables		2,127,201.17
121	Accounts Receivables, Net		1,305,739.54
121	Accounts Receivable		1,688,906.14
121-3	Accounts Receivable-Others		15,208.89
301	Allowance for Doubtful Accounts		(398,375.49)
146	Receivable-Disallowances		576,280.57
149	Other Receivables		245,181.06
	Inventories		1,860,518.21
155	Office Supplies Inventory		100,234.65
156	Accountable Forms Inventory		1,750.00
165	Other Supplies Inventory		1,758,533.56
	Prepayments		80,090.36
178	Prepaid Insurance		64,775.46
185	Other Prepaid Expense		15,314.90
	TOTAL CURRENT ASSETS		22,208,233.73

INVESTMENT

197	Investment in Bonds		
198	Sinking Fund		1,601,920.90
	TOTAL INVESTMENT		1,601,920.90

NON-CURRENT ASSETS

Property, Plant and Equipment			
201	Land		10,536,213.51
202	Land Improvements, Net		895,952.52
202	Land Improvements		2,443,003.52
302	Accumulated Depreciation-Land Improvements		(1,547,051.00)
211	Office Building, Net		9,621,888.61
211	Office Building		12,068,861.30
311	Accumulated Depreciation-Office Building		(2,446,972.69)
221	Office Equipment, Net		374,775.34
221	Office Equipment		1,008,589.00
321	Accumulated Depreciation-Office Equipment		(633,813.66)
222	Furnitures and Fixtures, Net		263,402.38
222	Furnitures and Fixtures		655,686.18
322	Accumulated Depreciation-Furnitures & Fixtures		(392,283.80)
223	IT Equipment and Software, Net		2,025,987.08
223	IT Equipment & Software		3,177,758.20
323	Accumulated Depreciation-ITES		(1,151,771.12)
229	Communication Equipment		7,653.67
229	Communication Equipment		12,549.50
329	Accumulated Depreciation-Communication Equipment		(4,895.83)
231	Firefighting Equipment		4,560.10
231	Firefighting Equipment		45,600.00
331	Accumulated Depreciation-Firefighting Equipment		(41,039.90)
240	Other Machineries and Equipment, Net		12,971,917.02
240	Other Machineries and Equipment		23,652,344.59
340	Accumulated Depreciation-Other Machineries & Equipment		(10,680,427.57)
241	Motor Vehicles		1,495,123.53
241	Motor Vehicles		3,539,642.00
341	Accumulated Depreciation-Motor Vehicles		(2,044,518.47)
250	Other Property, Plant & Equipment		60,092,524.73
250	Other Property, Plant & Equipment		91,521,029.43
350	Accumulated Depreciation-Other Property, Plant & Equipment		(31,428,504.70)
269	Construction in Progress		2,731,012.10
	Other Assets		
290	Other Assets		2,818,164.31
	TOTAL NON-CURRENT ASSETS		103,839,174.90

TOTAL ASSETS		P	127,649,329.53
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED BALANCE SHEET
As of September 30, 2017

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	1,047,227.56
401 Accounts Payable		1,047,227.56
Inter Agency Payables		715,728.55
412 Due to BIR		308,009.46
413 Due to GSIS		348,300.09
414 Due to PAG-IBIG		37,144.00
415 Due to PHILHEALTH		22,275.00
Other Liability Accounts		65,816.00
426 Guaranty Deposits Payable		65,816.00
Current Portion of Long Term Liability		3,686,614.68
444 Loans Payable - LWUA		2,688,766.68
444-1 Loans Payable - DBP		997,848.00
TOTAL CURRENT LIABILITIES		5,515,386.79

NON-CURRENT LIABILITIES

444 Loans Payable-LWUA		13,667,897.17
444-1 Loans Payable-DBP		6,662,704.33
Other Long-Term Liabilities		
439 Other Payables		5,429,506.22
TOTAL NON-CURRENT LIABILITIES		25,760,107.72

EQUITY

510 Retained Earnings		86,096,667.90
512 Income and Expense Summary		10,232,332.32
684 Prior Year's Adjustment		44,834.79
TOTAL EQUITY		96,373,835.01

TOTAL LIABILITIES AND EQUITY


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Prepared by:


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Senior Accounting Processor-B

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Division Manager-B

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