

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


STATEMENT OF CASH FLOW
 For the Month Ended March 28, 2018

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 4,623,335.01	14,679,923.17
Water Sales	4,623,335.01	14,679,923.17
Collection of COA Disallowances	30,090.00	90,930.00
Collection of Income	271,576.91	854,195.49
Restoration of Petty Cash Fund	-	10,000.00
Bank error	-	1,000.00
Total Cash Inflows	4,925,001.92	15,636,048.66
Cash Outflows:		
Payment of Operating Expenses	1,524,573.12	4,214,664.66
Set-up of Petty Cash	-	10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	701,071.08	2,470,655.94
Purchase of:		
IT/Equipment/Office Supplies	45,428.57	51,972.18
Advances to Officers & Employees	981,921.42	3,252,294.80
Adjustment for Unreleased checks	-	89,070.68
Total Cash Outflows	(3,252,994.19)	(10,088,658.26)
Total Cash Provided (Used) by Operating Activities	P 1,672,007.73	5,547,390.40
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	29,760.00	92,900.00
Special Savings Reactivation	100.00	100.00
Interest from Current and Time Deposits	5,112.47	9,367.58
Cash Outflows:		
Transfer of funds from DBP	29,760.00	92,900.00
Purchase of Lot	1,000,000.00	2,455,607.15
Purchase/Construction of Other Property, Plant and Equipment	38,160.00	277,675.39
Total Cash Provided (Used) by Investing Activities	P (1,032,947.53)	(2,723,814.96)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	406,309.52	1,214,917.94
Total Cash Provided (Used) by Financing Activities	P (406,309.52)	(1,214,917.94)
Cash Provided (Used) by Operating, Investing, & Financing Activities	232,750.68	1,608,657.50
Add : Cash and Cash Equivalents-Beginning	18,628,384.87	17,252,478.05
Cash and Cash Equivalents, Ending	P 18,861,135.55	18,861,135.55


BREAKDOWN:

Cash in Vault	P 91,764.85	
Cash in Bank-Current Account	15,175,750.76	
Cash in Bank-Savings Account	466,997.92	
Cash in Bank-Time Deposit	3,126,622.02	
Total	P 18,861,135.55	-
	0.00	

Prepared by:


JACQUELINE N. POBLETE
 Senior Accounting Processor-A

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 COMPREHENSIVE INCOME
 For the Month Ended March 28, 2018

INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME			
Business Income			
Income from Waterworks System	P	4,715,148.86	14,638,857.47
Other Business Income		196,045.00	601,105.00
Fines & Penalties-Other Business Income		74,167.66	237,681.70
GROSS INCOME	P	4,985,361.52	15,477,644.17
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages	P	1,284,901.19	3,834,783.26
OTHER COMPENSATION			
Other Personnel Benefits		298,853.47	1,213,071.16
Personnel Benefits Contributions		177,529.45	531,642.49
Total Other Compensation		476,382.92	1,744,713.65
TOTAL PERSONAL SERVICES		1,761,284.11	5,579,496.91
MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses		1,990.00	121,750.00
Training Expenses		30,000.00	126,100.00
Supplies and Materials Expenses		224,070.72	1,322,158.32
Utility Expenses		881,814.51	2,584,706.18
Communication Expenses		14,854.45	45,628.21
Membership Dues and Contributions to Organizations		8,589.50	44,126.50
Rent Expense		18,030.00	54,090.00
Representation Expenses		29,607.00	76,060.71
Subscription Expenses		475.00	4,975.00
Professional Services		86,450.00	247,250.00
Repairs and Maintenance		76,147.63	169,343.57
Taxes, Insurance Premiums and Other Fees		198,568.51	426,545.68
Depreciation Expenses		576,636.11	1,610,142.32
Other Maintenance & Operating Expenses		12,364.00	33,164.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		2,159,597.43	6,866,040.49
FINANCIAL EXPENSES			
Interest Expenses		98,580.02	292,925.15
TOTAL FINANCIAL EXPENSES		98,580.02	292,925.15
TOTAL EXPENSES	P	4,019,461.56	12,738,462.55
INCOME (LOSS) FROM OPERATION	P	965,899.96	2,739,181.62
OTHER INCOME			
Interest Revenue		5,432.93	9,688.04
Miscellaneous Income		510.00	13,010.00
TOTAL OTHER INCOME		5,942.93	22,698.04
NET INCOME (LOSS)	P	971,842.89	2,761,879.66

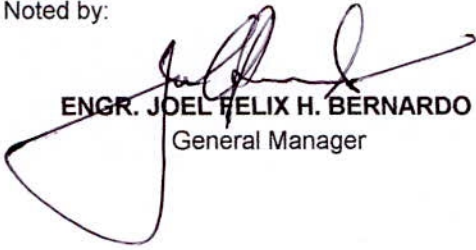
Prepared by:


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 Senior Accounting Processor-A

Reviewed by:


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 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 COMPREHENSIVE INCOME

For the Month Ended March 28, 2018

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 4,715,148.86	14,638,857.47
4-02-02-990	Other Business Income	196,045.00	601,105.00
4-02-02-230	Fines and Penalties-Business Income	74,167.66	237,681.70
GROSS INCOME		P 4,985,361.52	15,477,644.17

EXPENSES

PERSONAL SERVICES

5-01-01-010	Salaries and Wages-Regular	P	1,284,901.19	3,834,783.26
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OTHER COMPENSATION

5-01-02-010	Personnel Economic Relief Allowance (PERA)		122,363.63	365,954.54
5-01-02-020	Representation Allowance (RA)		23,500.00	70,500.00
5-01-02-030	Transportation Allowance (TA)		23,500.00	70,500.00
5-01-02-040	Clothing/Uniform Allowance		-	285,000.00
5-01-02-100	Honoraria		68,288.00	178,864.00
5-01-04-020	Retirements Benefits - Civilian		61,201.84	242,252.62
TOTAL			298,853.47	1,213,071.16

PERSONNEL BENEFITS CONTRIBUTIONS

5-01-03-010	Life and Retirement Insurance Contributions		149,780.54	449,423.90
5-01-03-020	PAG-IBIG Contributions		6,300.00	18,500.00
5-01-03-030	PHILHEALTH Contributions		15,148.91	45,218.59
5-01-03-040	ECC Contributions		6,300.00	18,500.00
TOTAL			177,529.45	531,642.49

TOTAL PERSONAL SERVICES

1,761,284.11 5,579,496.91

MAINTENANCE AND OTHER OPERATING EXPENSES

5-02-01-010	Traveling Expenses - Local		1,990.00	121,750.00
5-02-02-010	Training Expenses		30,000.00	126,100.00

SUPPLIES AND MATERIALS EXPENSES

5-02-03-010	Office Supplies Expense		22,121.44	54,528.98
5-02-03-020	Accountable Forms Expenses		350.00	700.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		-	63,067.23
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		42,926.49	120,781.74
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	6,914.00
5-02-03-990	Other Supplies Expenses		158,672.79	1,076,166.37
TOTAL SUPPLIES AND MATERIALS EXPENSES			224,070.72	1,322,158.32

UTILITY EXPENSES

5-02-04-020	Electricity Expenses		881,814.51	2,584,706.18
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COMMUNICATION EXPENSES

5-02-05-020	Telephone Expenses			
01	Telephone Expenses-Mobile		5,291.97	17,685.85
02	Telephone Expenses-Landline		2,474.48	7,153.36
5-02-05-030	Internet Expense		6,718.00	19,894.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		370.00	895.00
TOTAL COMMUNICATION EXPENSES			14,854.45	45,628.21

5-02-99-060	Membership Dues and Contributions to Organizations		8,589.50	44,126.50
5-02-99-050	Rent Expense		18,030.00	54,090.00
5-02-99-030	Representation Expenses		29,607.00	76,060.71
5-02-99-070	Subscription Expenses		475.00	4,975.00

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended March 28, 2018

PROFESSIONAL EXPENSES		
5-02-11-010 Legal Services	6,450.00	7,250.00
5-02-12-030 Security Services	80,000.00	240,000.00
TOTAL PROFESSIONAL SERVICES	86,450.00	247,250.00
REPAIRS AND MAINTENANCE		
5-02-13-030 Repairs and Maintenance-Infrastructure Assets		
5-02-13-040 Repairs and Maintenance-Buildings and Other Structures (Buildings)	36,000.00	36,000.00
5-02-13-050 Repairs and Maintenance-Machinery & Equipment (Office Equipment)	19,770.00	50,840.00
5-02-13-060 Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	4,508.02	31,984.91
5-02-13-990 Repairs and Maintenance-Other Property, Plant & Equipment	15,869.61	50,518.66
TOTAL REPAIRS AND MAINTENANCE	76,147.63	169,343.57
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
5-02-15-010 Taxes, Duties and Licenses	187,678.78	393,644.77
5-02-15-030 Insurance Expenses	10,889.73	32,900.91
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	198,568.51	426,545.68
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
5-05-03-020 Doubtful Account Expense		
5-05-01-020 Depreciation-Land Improvements, Building	11,559.42	34,678.26
5-05-01-040 Depreciation-Office Building	30,172.15	90,516.45
5-05-01-050 Depreciation-Office Equipment	25,472.84	39,651.00
5-05-01-070 Depreciation-Furnitures and Fixtures	1,043.24	3,129.72
5-05-01-050 Depreciation-IT Equipment and Software	36,333.51	115,414.13
5-05-01-050 Depreciation-Other Machineries and Equipment	158,782.34	474,022.02
5-05-01-060 Depreciation-Motor Vehicles	39,622.76	102,228.99
5-05-01-990 Depreciation-Other Property, Plant and Equipment	238,425.95	715,277.85
5-05-02-010 Amortization Expenses-Intangible Assets	35,223.90	35,223.90
TOTAL DEPRECIATION	576,636.11	1,610,142.32
5-02-99-990 Other Maintenance & Operating Expenses	12,364.00	33,164.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,159,597.43	6,866,040.49
FINANCIAL EXPENSES		
5-03-01-020 Interest Expense	98,580.02	292,925.15
Total	98,580.02	292,925.15
TOTAL EXPENSES	P 4,019,461.56	12,738,462.55
INCOME (LOSS) FROM OPERATION	P 965,899.96	2,739,181.62
4-02-02-210 Interest Income	5,432.93	9,688.04
4-06-03-990 Miscellaneous Income	510.00	13,010.00
Total	5,942.93	22,698.04
NET INCOME (LOSS) BEFORE INCOME TAX	P 971,842.89	2,761,879.66

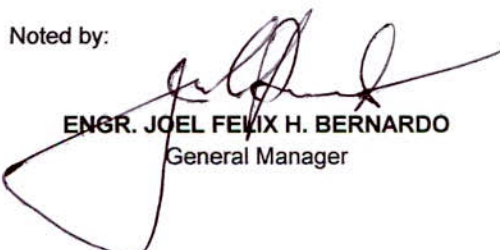
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 Division Manager-B

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 General Manager

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

CONDENSED STATEMENT OF FINANCIAL POSITION

As at March 28, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	91,764.85
Cash in Bank-Local Currency		18,769,370.70
Receivables		1,910,190.31
Inventories		1,801,463.38
Prepayments		69,520.30

TOTAL CURRENT ASSETS 22,642,309.54

INVESTMENT

Sinking Fund		1,602,568.86
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TOTAL INVESTMENT 1,602,568.86

NON-CURRENT ASSETS

Property, Plant & Equipment		143,776,961.70
Accumulated Depreciation-Other Property, Plant & Equipment		(42,999,371.73)
Other Assets		2,795,324.05

TOTAL NON-CURRENT ASSETS 103,572,914.02

TOTAL ASSETS P 127,817,792.42

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	4,023,909.09
Inter-Agency Payables		620,018.19
Current Portion of Long Term Liability		3,715,199.68

TOTAL CURRENT LIABILITIES 8,359,126.96

NON-CURRENT LIABILITIES

Loans Payable-Domestic		18,465,710.16
Other Payables		7,172,109.58

TOTAL NON-CURRENT LIABILITIES 25,637,819.74

TOTAL LIABILITIES P 33,996,946.70

EQUITY

Retained Earnings		91,058,966.06
Income and Expense Summary		2,761,879.66

TOTAL EQUITY P 93,820,845.72

TOTAL LIABILITIES AND EQUITY P 127,817,792.42

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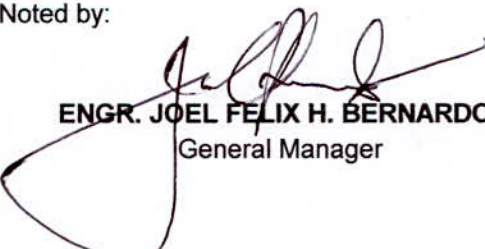
Prepared by:


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 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 FINANCIAL POSITION

As at March 28, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	91,764.85
1-01-01-010 Cash Collecting Officers		81,764.85
1-01-01-020 Petty Cash Fund		10,000.00
Cash in Bank-Local Currency		18,769,370.70
1-01-02-020 Cash in Bank-Local Currency, Current Account		15,175,750.76
1-01-02-030 Cash in Bank-Local Currency, Savings Account		466,997.92
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		3,126,622.02
Receivables		1,910,190.31
1-03-01-010 Accounts Receivables, Net		1,270,918.68
1-03-01-010 Accounts Receivable		1,725,905.44
1-03-01-010 Accounts Receivable-Others		14,588.00
1-03-01-011 Allowance for Doubtful Accounts		(469,574.76)
1-03-05-010 Receivable-Disallowances		394,090.57
1-03-05-990 Other Receivables		245,181.06
Inventories		1,801,463.38
1-04-04-010 Office Supplies Inventory		140,432.86
1-04-04-020 Accountable Forms Inventory		7,200.00
1-04-04-990 Other Supplies Inventory		1,653,830.52
Prepayments		69,520.30
1-99-02-050 Prepaid Insurance		42,004.00
1-99-02-030 Prepaid Registration		14,425.39
1-99-02-990 Other Prepayments		13,090.91
TOTAL CURRENT ASSETS		22,642,309.54

INVESTMENT

1-02-07-010 Sinking Fund		1,602,568.86
TOTAL INVESTMENT		1,602,568.86

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		12,454,963.51
1-06-02-990 Other Land Improvements, Net		826,596.00
1-06-02-990 Other Land Improvements		2,443,003.52
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(1,616,407.52)
1-06-04-010 Buildings, Net		9,440,855.71
1-06-04-010 Buildings		12,068,861.30
1-06-04-011 Accumulated Depreciation-Buildings		(2,628,005.59)
1-06-05-020 Office Equipment, Net		733,304.11
1-06-05-020 Office Equipment		1,363,396.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(630,091.89)
1-06-07-010 Furnitures and Fixtures, Net		63,985.12
1-06-07-010 Furnitures and Fixtures		139,098.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(75,113.01)
1-06-05-030 Information & Communication Technology Equipment		1,899,464.45
1-06-05-030 Information & Communication Technology Equipment		3,095,326.20
1-06-05-031 Accumulated Depreciation-ICTE		(1,195,861.75)
1-06-05-990 Other Equipment, Net		13,881,757.53
1-06-05-990 Other Equipment		23,374,088.49
1-06-05-991 Accumulated Deprn.-Equipment		(9,492,330.96)
1-06-06-010 Motor Vehicles		2,946,196.37
1-06-06-010 Motor Vehicles		5,147,912.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(2,201,715.69)
1-06-98-990 Other Property, Plant & Equipment		56,505,359.11
1-06-98-990 Other Property, Plant & Equipment		81,139,119.83
1-06-98-991 Accumulated Deprn.-Other Property, Plant & Equipt.		(24,633,760.72)
1-08-01-020 Intangible Assets - Computer Software		199,393.40
1-08-01-020 Intangible Assets - Computer Software		725,478.00
1-08-01-021 Accumulated Amortization - Computer Software		(526,084.60)
1-06-99-020 Construction in Progress		1,825,714.66
Other Assets		
1-99-99-990 Other Assets		2,795,324.05
TOTAL NON-CURRENT ASSETS		103,572,914.02

TOTAL ASSETS	P	127,817,792.42
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED STATEMENT OF FINANCIAL POSITION
As at March 28, 2018

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	4,023,909.09
2-01-01-010 Accounts Payable		4,023,909.09
Inter Agency Payables		620,018.19
2-02-01-010 Due to BIR		154,351.57
2-02-01-020 Due to GSIS		400,825.07
2-02-01-030 Due to PAG-IBIG		34,544.00
2-02-01-040 Due to PHILHEALTH		30,297.55
Current Portion of Long Term Liability		3,715,199.68
2-01-02-040 Loans Payable - LWUA		1,026,433.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		8,359,126.96

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA		6,142,196.33
2-01-02-040 Loans Payable-DBP		12,323,513.83
Other Long-Term Liabilities		
2-01-01-100 Other Payables		7,172,109.58
TOTAL NON-CURRENT LIABILITIES		25,637,819.74

EQUITY

3-07-01-010 Retained Earnings		91,058,966.06
3-03-01-010 Income and Expense Summary		2,761,879.66
TOTAL EQUITY		93,820,845.72

TOTAL LIABILITIES AND EQUITY


P 127,817,792.42

(0.00)

Prepared by:


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