

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

STATEMENT OF CASH FLOW
 For the Month Ended June 29, 2018

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 5,204,485.72	30,594,360.72
Water Sales	5,204,485.72	30,539,467.13
Other Receivables	-	54,893.59
Collection of COA Disallowances	29,510.00	179,460.00
Collection of Income	308,287.38	2,072,938.18
Restoration of Petty Cash Fund	-	10,000.00
Bank error	-	1,000.00
Total Cash Inflows	5,542,283.10	32,857,758.90
Cash Outflows:		
Payment of Operating Expenses	1,511,721.73	9,870,446.05
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	817,366.41	5,046,019.60
Purchase of:		
IT/Equipment/Office Supplies		136,794.27
Service Connection Materials	1,410,319.59	2,200,984.96
Advances to Officers & Employees	977,162.64	6,182,281.90
Adjustment for Unreleased checks		89,070.68
Others: Bank Debit Memo		
Returned Check	-	-
Bank error	-	-
Total Cash Outflows	(4,716,570.37)	(23,535,597.46)
Total Cash Provided (Used) by Operating Activities	P 825,712.73	9,322,161.44
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	36,824.00	198,060.00
Special Savings Reactivation		100.00
Interest from Current and Time Deposits	5,505.92	19,160.08
Cash Outflows:		
Transfer of funds from DBP	36,824.00	198,060.00
Purchase of Lot		2,455,607.15
Purchase/Construction of Other Property, Plant and Equipment	344,287.38	2,622,745.00
Total Cash Provided (Used) by Investing Activities	P (338,781.46)	(5,059,092.07)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	400,846.78	2,422,748.16
Total Cash Provided (Used) by Financing Activities	P (400,846.78)	(2,422,748.16)
Cash Provided (Used) by Operating, Investing, & Financing Activities	86,084.49	1,840,321.21
Add : Cash and Cash Equivalents-Beginning	19,006,714.77	17,252,478.05
Cash and Cash Equivalents, Ending	P 19,092,799.26	19,092,799.26

BREAKDOWN:

Cash in Vault	P 85,559.55	
Cash in Bank-Current Account	15,411,253.29	
Cash in Bank-Savings Account	462,899.75	
Cash in Bank-Time Deposit	3,133,086.67	
Total	P 19,092,799.26	-
		0.00


Prepared by:


JACQUELINE N. POBLETE
 Senior Accounting Processor-A

Noted by:


ENGR. JOEL FELIX H. BERNARDO
 General Manager

Reviewed by:



VICTORIA N. MARIANO
 Division Manager-B

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

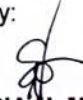
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended June 29, 2018

	INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME				
Business Income				
Income from Waterworks System	P		5,437,895.11	30,668,938.17
Other Business Income			208,034.00	1,321,951.00
Fines & Penalties-Other Business Income			86,626.26	510,016.10
GROSS INCOME	P		<u>5,732,555.37</u>	<u>32,500,905.27</u>
EXPENSES				
PERSONAL SERVICES				
Salaries and Wages	P		1,282,175.18	7,676,848.53
OTHER COMPENSATION				
Other Personnel Benefits			248,631.71	3,221,240.89
Personnel Benefits Contributions			179,359.73	1,067,734.44
Total Other Compensation			<u>427,991.44</u>	<u>4,288,975.33</u>
TOTAL PERSONAL SERVICES			<u>1,710,166.62</u>	<u>11,965,823.86</u>
MAINTENANCE AND OTHER OPERATING EXPENSES				
Travelling Expenses			1,360.00	150,841.00
Training Expenses			2,000.00	234,150.00
Supplies and Materials Expenses			454,870.73	2,703,485.12
Utility Expenses			1,065,538.84	5,676,918.85
Communication Expenses			14,347.97	90,342.82
Membership Dues and Contributions to Organizations			-	46,026.50
Rent Expense			18,030.00	108,180.00
Representation Expenses			10,405.00	110,372.61
Subscription Expenses			525.00	6,500.00
Professional Services			100,921.00	508,437.67
Repairs and Maintenance			167,310.08	572,177.64
Taxes, Insurance Premiums and Other Fees			127,244.33	799,465.47
Depreciation Expenses			542,237.44	3,238,874.01
Other Maintenance & Operating Expenses			11,050.00	66,314.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES			<u>2,515,840.39</u>	<u>14,312,085.69</u>
FINANCIAL EXPENSES				
Interest Expenses			91,996.37	575,332.75
TOTAL FINANCIAL EXPENSES			<u>91,996.37</u>	<u>575,332.75</u>
TOTAL EXPENSES	P		<u>4,318,003.38</u>	<u>26,853,242.30</u>
INCOME (LOSS) FROM OPERATION	P		<u>1,414,551.99</u>	<u>5,647,662.97</u>
OTHER INCOME				
Interest Revenue			5,829.99	19,804.61
Miscellaneous Income			510.00	23,520.00
TOTAL OTHER INCOME			<u>6,339.99</u>	<u>43,324.61</u>
NET INCOME (LOSS)	P		<u>1,420,891.98</u>	<u>5,690,987.58</u>

Prepared by:


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 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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month Ended June 29, 2018

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 5,437,895.11	30,668,938.17
4-02-02-990	Other Business Income	208,034.00	1,321,951.00
4-02-02-230	Fines and Penalties-Business Income	86,626.26	510,016.10
GROSS INCOME		P 5,732,555.37	32,500,905.27

EXPENSES

PERSONAL SERVICES

5-01-01-010	Salaries and Wages-Regular	P	1,282,175.18	7,676,848.53
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OTHER COMPENSATION

5-01-02-010	Personnel Economic Relief Allowance (PERA)		124,818.18	738,454.54
5-01-02-020	Representation Allowance (RA)		23,500.00	141,000.00
5-01-02-030	Transportation Allowance (TA)		15,000.00	115,500.00
5-01-02-040	Clothing/Uniform Allowance		10,000.00	305,000.00
5-01-02-100	Honoraria		68,288.00	357,728.00
5-01-02-120	Longevity Pay		-	5,000.00
5-01-04-020	Retirements Benefits - Civilian		7,025.53	328,762.35
5-01-04-990	Other Personnel Benefits		-	1,229,796.00
TOTAL			248,631.71	3,221,240.89

PERSONNEL BENEFITS CONTRIBUTIONS

5-01-03-010	Life and Retirement Insurance Contributions		151,435.12	902,493.42
5-01-03-020	PAG-IBIG Contributions		6,300.00	37,200.00
5-01-03-030	PHILHEALTH Contributions		15,324.61	90,841.02
5-01-03-040	ECC Contributions		6,300.00	37,200.00
TOTAL			179,359.73	1,067,734.44

TOTAL PERSONAL SERVICES

1,710,166.62 11,965,823.86

MAINTENANCE AND OTHER OPERATING EXPENSES

5-02-01-010	Traveling Expenses - Local		1,360.00	150,841.00
5-02-02-010	Training Expenses		2,000.00	234,150.00

SUPPLIES AND MATERIALS EXPENSES

5-02-03-010	Office Supplies Expense		10,262.25	112,946.58
5-02-03-020	Accountable Forms Expenses		-	1,420.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		48,105.01	173,194.71
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		34,045.79	241,215.93
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		11,800.00	18,714.00
5-02-03-990	Other Supplies Expenses		350,657.68	2,155,993.90
TOTAL SUPPLIES AND MATERIALS EXPENSES			454,870.73	2,703,485.12

UTILITY EXPENSES

5-02-04-020	Electricity Expenses		1,065,538.84	5,676,918.85
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COMMUNICATION EXPENSES

5-02-05-020	Telephone Expenses			
01	Telephone Expenses-Mobile		5,531.08	34,004.90
02	Telephone Expenses-Landline		2,336.89	14,051.92
5-02-05-030	Internet Expense		6,480.00	39,906.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		-	2,380.00
TOTAL COMMUNICATION EXPENSES			14,347.97	90,342.82


5-02-99-060	Membership Dues and Contributions to Organizations		-	46,026.50
5-02-99-050	Rent Expense		18,030.00	108,180.00
5-02-99-030	Representation Expenses		10,405.00	110,372.61
5-02-99-070	Subscription Expenses		525.00	6,500.00

Republic of the Philippines
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DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended June 29, 2018

PROFESSIONAL EXPENSES			
5-02-11-010	Legal Services	-	9,850.00
5-02-12-030	Security Services	100,921.00	498,587.67
TOTAL PROFESSIONAL SERVICES		100,921.00	508,437.67
REPAIRS AND MAINTENANCE			
5-02-13-030 Repairs and Maintenance-Infrastructure Assets			
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	-	76,200.00
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	(18,420.00)	35,820.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	64,920.00	168,500.00
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	27,425.64	78,596.55
5-02-13-990	Repairs and Maintenance-Other Property, Plant & Equipment	93,384.44	213,061.09
TOTAL REPAIRS AND MAINTENANCE		167,310.08	572,177.64
TAXES, INSURANCE PREMIUMS AND OTHER FEES			
5-02-15-010	Taxes, Duties and Licenses	108,397.38	723,645.42
5-02-15-030	Insurance Expenses	18,846.95	75,820.05
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		127,244.33	799,465.47
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES			
5-05-01-020	Depreciation-Land Improvements, Building	11,559.42	69,356.52
5-05-01-040	Depreciation-Office Building	30,172.15	181,032.90
5-05-01-050	Depreciation-Office Equipment	13,217.00	79,302.00
5-05-01-070	Depreciation-Furnitures and Fixtures	1,043.24	6,259.44
5-05-01-050	Depreciation-IT Equipment and Software	38,718.87	231,570.74
5-05-01-050	Depreciation-Other Machineries and Equipment	157,908.64	949,861.48
5-05-01-060	Depreciation-Motor Vehicles	39,535.17	220,571.73
5-05-01-990	Depreciation-Other Property, Plant and Equipment	238,341.65	1,430,471.40
5-05-02-010	Amortization Expenses-Intangible Assets	11,741.30	70,447.80
TOTAL DEPRECIATION		542,237.44	3,238,874.01
5-02-99-990	Other Maintenance & Operating Expenses	11,050.00	66,314.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		2,515,840.39	14,312,085.69
FINANCIAL EXPENSES			
5-03-01-020	Interest Expense	91,996.37	575,332.75
	Total	91,996.37	575,332.75
TOTAL EXPENSES		P 4,318,003.38	26,853,242.30
INCOME (LOSS) FROM OPERATION		P 1,414,551.99	5,647,662.97
4-02-02-210	Interest Income	5,829.99	19,804.61
4-06-03-990	Miscellaneous Income	510.00	23,520.00
	Total	6,339.99	43,324.61
NET INCOME (LOSS) BEFORE INCOME TAX		P 1,420,891.98	5,690,987.58

Prepared by:


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 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 FINANCIAL POSITION

As at June 29, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	85,559.55
Cash in Bank-Local Currency		19,007,239.71
Receivables		1,978,386.40
Inventories		3,303,768.98
Prepayments		202,096.81

TOTAL CURRENT ASSETS 24,577,051.45

INVESTMENT

Sinking Fund		1,602,892.93
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TOTAL INVESTMENT 1,602,892.93

NON-CURRENT ASSETS

Property, Plant & Equipment		144,594,495.01
Accumulated Depreciation-Other Property, Plant & Equipment		(44,585,518.57)
Other Assets		2,848,959.20

TOTAL NON-CURRENT ASSETS 102,857,935.64

TOTAL ASSETS P 129,037,880.02

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	2,640,203.39
Inter-Agency Payables		745,150.75
Other Liability Accounts		260,594.29
Current Portion of Long Term Liability		3,729,935.68

TOTAL CURRENT LIABILITIES 7,375,884.11

NON-CURRENT LIABILITIES

Loans Payable-Domestic		17,527,606.49
Other Payables		7,172,109.58

TOTAL NON-CURRENT LIABILITIES 24,699,716.07

TOTAL LIABILITIES P 32,075,600.18

EQUITY

Retained Earnings		91,271,292.26
Income and Expense Summary		5,690,987.58

TOTAL EQUITY P 96,962,279.84

TOTAL LIABILITIES AND EQUITY P 129,037,880.02

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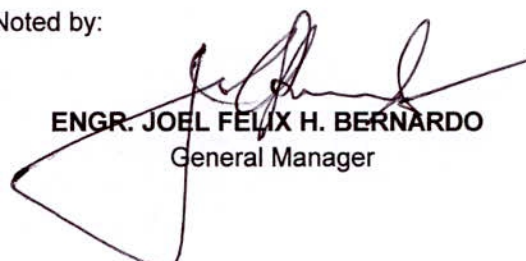
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Reviewed by:


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 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 FINANCIAL POSITION

As at June 29, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	85,559.55
1-01-01-010 Cash Collecting Officers		75,559.55
1-01-01-020 Petty Cash Fund		10,000.00
Cash in Bank-Local Currency		19,007,239.71
1-01-02-020 Cash in Bank-Local Currency, Current Account		15,411,253.29
1-01-02-030 Cash in Bank-Local Currency, Savings Account		462,899.75
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		3,133,086.67
Receivables		1,978,386.40
1-03-01-010 Accounts Receivables, Net		1,427,644.77
1-03-01-010 Accounts Receivable		1,882,631.53
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		305,560.57
1-03-05-990 Other Receivables		245,181.06
Inventories		3,303,768.98
1-04-04-010 Office Supplies Inventory		140,501.26
1-04-04-020 Accountable Forms Inventory		6,480.00
1-04-04-990 Other Supplies Inventory		3,156,787.72
Prepayments		202,096.81
1-99-02-050 Prepaid Insurance		176,116.92
1-99-02-030 Prepaid Registration		16,612.63
1-99-02-990 Other Prepayments		9,367.26
TOTAL CURRENT ASSETS		24,577,051.45

INVESTMENT

1-02-07-010 Sinking Fund		1,602,892.93
TOTAL INVESTMENT		1,602,892.93

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		12,454,963.51
1-06-02-990 Other Land Improvements, Net		791,917.74
1-06-02-990 Other Land Improvements		2,443,003.52
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(1,651,085.78)
1-06-04-010 Buildings, Net		9,350,339.26
1-06-04-010 Buildings		12,068,861.30
1-06-04-011 Accumulated Depreciation-Buildings		(2,718,522.04)
1-06-05-020 Office Equipment, Net		693,653.11
1-06-05-020 Office Equipment		1,363,396.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(669,742.89)
1-06-07-010 Furnitures and Fixtures, Net		60,855.40
1-06-07-010 Furnitures and Fixtures		139,098.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(78,242.73)
1-06-05-030 Information & Communication Technology Equipment		1,783,307.84
1-06-05-030 Information & Communication Technology Equipment		3,095,326.20
1-06-05-031 Accumulated Depreciation-ICTE		(1,312,018.36)
1-06-05-990 Other Equipment, Net		13,521,211.82
1-06-05-990 Other Equipment		23,453,288.49
1-06-05-991 Accumulated Deprn.-Equipment		(9,932,076.67)
1-06-06-010 Motor Vehicles		2,819,678.63
1-06-06-010 Motor Vehicles		5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(2,320,058.43)
1-06-98-990 Other Property, Plant & Equipment		55,762,936.66
1-06-98-990 Other Property, Plant & Equipment		81,105,399.83
1-06-98-991 Accumulated Deprn.-Other Property, Plant & Equipt.		(25,342,463.17)
1-08-01-020 Intangible Assets - Computer Software		164,169.50
1-08-01-020 Intangible Assets - Computer Software		725,478.00
1-08-01-021 Accumulated Amortization - Computer Software		(561,308.50)
1-06-99-020 Construction in Progress		2,605,942.97
Other Assets		
1-99-99-990 Other Assets		2,848,959.20
TOTAL NON-CURRENT ASSETS		102,857,935.64

TOTAL ASSETS	P	129,037,880.02
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED STATEMENT OF FINANCIAL POSITION

As at June 29, 2018

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	2,640,203.39
2-01-01-010 Accounts Payable		2,640,203.39
Inter Agency Payables		745,150.75
2-02-01-010 Due to BIR		261,861.68
2-02-01-020 Due to GSIS		418,114.93
2-02-01-030 Due to PAG-IBIG		34,526.00
2-02-01-040 Due to PHILHEALTH		30,648.24
420 Due to Government Corporations		(0.10)
Other Liability Accounts		260,594.29
2-04-01-040 Guaranty Deposits Payable		260,594.29
Current Portion of Long Term Liability		3,729,935.68
2-01-02-040 Loans Payable - LWUA		1,041,169.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		7,375,884.11

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA		5,876,284.33
2-01-02-040 Loans Payable-DBP		11,651,322.16
Other Long-Term Liabilities		
2-01-01-100 Other Payables		7,172,109.58
TOTAL NON-CURRENT LIABILITIES		24,699,716.07

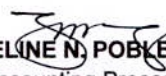
EQUITY

3-07-01-010 Retained Earnings		91,271,292.26
3-03-01-010 Income and Expense Summary		5,690,987.58
TOTAL EQUITY		96,962,279.84


TOTAL LIABILITIES AND EQUITY **P** **129,037,880.02**

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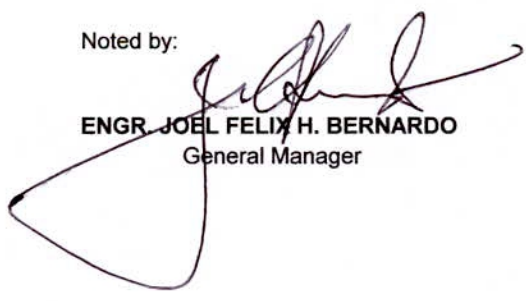
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