

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

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

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 5,161,610.76	46,121,074.54
Water Sales	5,161,610.76	46,066,180.95
Other Receivables	-	54,893.59
Collection of COA Disallowances	29,510.00	267,990.00
Collection of Income	305,171.03	3,064,096.04
Restoration of Petty Cash Fund		10,000.00
Bank error	-	1,000.00
Total Cash Inflows	5,496,291.79	49,464,160.58
Cash Outflows:		
Payment of Operating Expenses	1,857,491.12	14,724,503.65
Set-up of Petty Cash		10,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	875,081.61	7,978,566.46
Purchase of:		
IT/Equipment/Office Supplies		345,029.51
Service Connection Materials	387,448.93	3,915,591.75
Advances to Officers & Employees	1,058,821.87	9,299,864.14
Adjustment for Unreleased checks	-	89,070.68
Total Cash Outflows	(4,178,843.53)	(36,362,626.19)
Total Cash Provided (Used) by Operating Activities	P 1,317,448.26	13,101,534.39
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	31,158.00	301,728.00
Time Deposit Placement		10,000,000.00
Special Savings Reactivation		100.00
Interest from Current and Time Deposits	4,686.45	28,141.97
Cash Outflows:		
Time Deposit Placement		10,000,000.00
Transfer of funds from DBP	31,158.00	301,728.00
Purchase of Lot	-	2,455,607.15
Purchase/Construction of Other Property, Plant and Equipment	-	4,046,020.38
Total Cash Provided (Used) by Investing Activities	P 4,686.45	(6,473,385.56)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	400,950.50	3,335,049.39
Total Cash Provided (Used) by Financing Activities	P (400,950.50)	(3,335,049.39)
Cash Provided (Used) by Operating, Investing, & Financing Activities	921,184.21	3,293,099.44
Add : Cash and Cash Equivalents-Beginning	19,624,393.28	17,252,478.05
Cash and Cash Equivalents, Ending	P 20,545,577.49	20,545,577.49

BREAKDOWN:

Cash in Vault	P 183,392.06	
Cash in Bank-Current Account	6,764,120.04	
Cash in Bank-Savings Account	458,543.27	
Cash in Bank-Time Deposit	13,139,522.12	
Total	P 20,545,577.49	-

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 September 28, 2018

	CURRENT MONTH	YEAR TO DATE
INCOME		
GENERAL INCOME		
Business Income		
Income from Waterworks System	P 5,297,230.17	46,390,195.11
Other Business Income	180,910.00	1,968,873.00
Fines & Penalties-Other Business Income	100,933.47	808,320.84
GROSS INCOME	P 5,579,073.64	49,167,388.95
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages	P 1,282,561.82	11,534,019.17
OTHER COMPENSATION		
Other Personnel Benefits	343,321.85	4,083,451.47
Personnel Benefits Contributions	181,988.43	1,614,965.62
Total Other Compensation	525,310.28	5,698,417.09
TOTAL PERSONAL SERVICES	1,807,872.10	17,232,436.26
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses	72,307.00	232,244.00
Training Expenses	58,224.00	481,406.25
Supplies and Materials Expenses	668,026.43	4,810,754.98
Utility Expenses	1,002,658.48	8,589,525.37
Communication Expenses	16,873.15	137,869.61
Membership Dues and Contributions to Organizations	300.00	48,826.50
Rent Expense	18,030.00	162,270.00
Representation Expenses	22,109.04	160,213.65
Subscription Expenses	500.00	7,950.00
Professional Services	152,742.00	1,140,258.28
Repairs and Maintenance	68,139.66	783,071.97
Taxes, Insurance Premiums and Other Fees	126,562.23	1,214,774.72
Depreciation Expenses	542,686.06	4,866,483.57
Other Maintenance & Operating Expenses	11,050.00	156,394.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,760,208.05	22,792,042.90
FINANCIAL EXPENSES		
Interest Expenses	87,716.49	847,081.32
TOTAL FINANCIAL EXPENSES	87,716.49	847,081.32
TOTAL EXPENSES	P 4,655,796.64	40,871,560.48
INCOME (LOSS) FROM OPERATION	P 923,277.00	8,295,828.47
OTHER INCOME		
Interest Revenue	5,014.15	29,114.20
Miscellaneous Income	15,000.00	44,020.00
TOTAL OTHER INCOME	20,014.15	73,134.20
NET INCOME (LOSS)	P 943,291.15	8,368,962.67

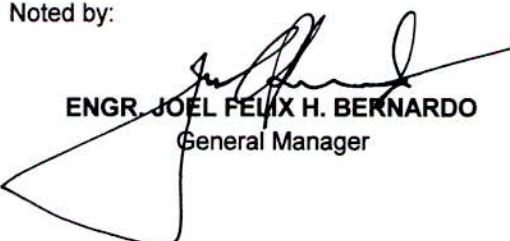
Prepared by:


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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month Ended September 28, 2018

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 5,297,230.17	46,390,195.11
4-02-02-990	Other Business Income	180,910.00	1,968,873.00
4-02-02-230	Fines and Penalties-Business Income	100,933.47	808,320.84
GROSS INCOME		P 5,579,073.64	49,167,388.95

EXPENSES

PERSONAL SERVICES

5-01-01-010	Salaries and Wages-Regular	P	1,282,561.82	11,534,019.17
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OTHER COMPENSATION

5-01-02-010	Personnel Economic Relief Allowance (PERA)		127,090.91	1,121,272.72
5-01-02-020	Representation Allowance (RA)		23,500.00	211,500.00
5-01-02-030	Transportation Allowance (TA)		15,000.00	160,500.00
5-01-02-040	Clothing/Uniform Allowance		-	305,000.00
5-01-02-100	Honoraria		55,288.00	518,372.00
5-01-02-120	Longevity Pay		-	35,000.00
5-01-04-020	Retirements Benefits - Civilian		6,107.94	385,675.75
5-01-04-990	Other Personnel Benefits		116,335.00	1,346,131.00
TOTAL			343,321.85	4,083,451.47

PERSONNEL BENEFITS CONTRIBUTIONS

5-01-03-010	Life and Retirement Insurance Contributions		153,639.94	1,364,679.13
5-01-03-020	PAG-IBIG Contributions		6,400.00	56,400.00
5-01-03-030	PHILHEALTH Contributions		15,548.49	137,486.49
5-01-03-040	ECC Contributions		6,400.00	56,400.00
TOTAL			181,988.43	1,614,965.62

TOTAL PERSONAL SERVICES

1,807,872.10 17,232,436.26

MAINTENANCE AND OTHER OPERATING EXPENSES

5-02-01-010	Traveling Expenses - Local		72,307.00	232,244.00
5-02-02-010	Training Expenses		58,224.00	481,406.25

SUPPLIES AND MATERIALS EXPENSES

5-02-03-010	Office Supplies Expense		9,285.48	158,347.54
5-02-03-020	Accountable Forms Expenses		360.00	2,500.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		112,117.10	401,468.27
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		50,476.08	384,845.09
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	53,873.80
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		-	10,448.82
5-02-03-990	Other Supplies Expenses		495,787.77	3,799,271.46
TOTAL SUPPLIES AND MATERIALS EXPENSES			668,026.43	4,810,754.98

UTILITY EXPENSES

5-02-04-020	Electricity Expenses		1,002,658.48	8,589,525.37
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COMMUNICATION EXPENSES

5-02-05-020	Telephone Expenses			
	01 Telephone Expenses-Mobile		4,848.47	49,919.31
	02 Telephone Expenses-Landline		2,219.68	21,047.30
5-02-05-030	Internet Expense		9,580.00	63,248.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		225.00	3,655.00
TOTAL COMMUNICATION EXPENSES			16,873.15	137,869.61

5-02-99-060	Membership Dues and Contributions to Organizations		300.00	48,826.50
5-02-99-050	Rent Expense		18,030.00	162,270.00
5-02-99-030	Representation Expenses		22,109.04	160,213.65
5-02-99-070	Subscription Expenses		500.00	7,950.00

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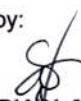
DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended September 28, 2018

PROFESSIONAL EXPENSES		
5-02-11-010 Legal Services	400.00	11,450.00
5-02-11-020 Auditing Services	-	220,492.00
5-02-11-030 Consultancy Services	30,500.00	45,500.00
5-02-12-030 Security Services	121,842.00	862,816.28
TOTAL PROFESSIONAL SERVICES	152,742.00	1,140,258.28
REPAIRS AND MAINTENANCE		
5-02-13-030 Repairs and Maintenance-Infrastructure Assets		
5-02-13-040 Repairs and Maintenance-Buildings and Other Structures (Buildings)	27,284.00	106,917.00
5-02-13-050 Repairs and Maintenance-Machinery & Equipment (Office Equipment)	-	35,980.00
03 Repairs and Maint-Machinery & Equipment (ICTE)	-	13,843.75
99 Repairs and Maintenance-Machinery and Equipment (OME)	3,500.00	181,210.00
5-02-13-060 Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	18,390.00	111,465.02
5-02-13-990 Repairs and Maintenance-Other Property, Plant & Equipment	18,965.66	333,656.20
TOTAL REPAIRS AND MAINTENANCE	68,139.66	783,071.97
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
5-02-10-030 Extra Ordinary Expenses	-	34,780.00
5-02-15-010 Taxes, Duties and Licenses	107,500.74	1,047,125.83
5-02-15-030 Insurance Expenses	19,061.49	132,868.89
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	126,562.23	1,214,774.72
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
5-05-01-020 Depreciation-Land Improvements, Building	11,559.42	104,034.78
5-05-01-040 Depreciation-Office Building	30,172.15	271,549.35
5-05-01-050 Depreciation-Office Equipment	13,217.00	118,953.00
5-05-01-070 Depreciation-Furnitures and Fixtures	1,043.24	9,389.16
5-05-01-050 Depreciation-IT Equipment and Software	38,718.87	347,727.35
5-05-01-050 Depreciation-Other Machineries and Equipment	158,357.26	1,424,484.64
5-05-01-060 Depreciation-Motor Vehicles	39,535.17	339,177.24
5-05-01-990 Depreciation-Other Property, Plant and Equipment	238,341.65	2,145,496.35
5-05-02-010 Amortization Expenses-Intangible Assets	11,741.30	105,671.70
TOTAL DEPRECIATION	542,686.06	4,866,483.57
5-02-99-990 Other Maintenance & Operating Expenses	11,050.00	156,394.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	2,760,208.05	22,792,042.90
FINANCIAL EXPENSES		
5-03-01-020 Interest Expense	87,716.49	847,081.32
Total	87,716.49	847,081.32
TOTAL EXPENSES	P 4,655,796.64	40,871,560.48
INCOME (LOSS) FROM OPERATION	P 923,277.00	8,295,828.47
4-02-02-210 Interest Income	5,014.15	29,114.20
4-06-03-990 Miscellaneous Income	15,000.00	44,020.00
Total	20,014.15	73,134.20
NET INCOME (LOSS) BEFORE INCOME TAX	P 943,291.15	8,368,962.67

Prepared by:


JACQUELINE N. ROBLETE
 Senior Accounting Processor-A

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

CONDENSED STATEMENT OF FINANCIAL POSITION
 As at September 28, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	183,392.06
Cash in Bank-Local Currency		20,362,185.43
Receivables		2,077,702.20
Inventories		3,115,566.89
Prepayments		149,550.92

TOTAL CURRENT ASSETS 25,888,397.50

INVESTMENT

Sinking Fund	1,603,220.63
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TOTAL INVESTMENT 1,603,220.63

NON-CURRENT ASSETS

Property, Plant & Equipment	146,088,378.01
Accumulated Depreciation-Other Property, Plant & Equipment	(46,213,128.13)
Other Assets	2,848,959.20

TOTAL NON-CURRENT ASSETS 102,724,209.08

TOTAL ASSETS P 130,215,827.21

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	1,807,449.37
Inter-Agency Payables		1,004,817.54
Other Liability Accounts		260,594.29
Current Portion of Long Term Liability		3,744,975.68

TOTAL CURRENT LIABILITIES 6,817,836.88

NON-CURRENT LIABILITIES

Loans Payable-Domestic	16,585,625.82
Other Payables	7,172,109.58

TOTAL NON-CURRENT LIABILITIES 23,757,735.40

TOTAL LIABILITIES P 30,575,572.28

EQUITY

Retained Earnings	91,271,292.26
Income and Expense Summary	8,368,962.67

TOTAL EQUITY P 99,640,254.93

TOTAL LIABILITIES AND EQUITY P 130,215,827.21

(0.00)

Prepared by:


JACQUELINE N. POBLETE
 Senior Accounting Processor-A

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 FINANCIAL POSITION

As at September 28, 2018

ASSETS

CURRENT ASSETS

Cash on Hand	P	183,392.06
1-01-01-010 Cash Collecting Officers		173,392.06
1-01-01-020 Petty Cash Fund		10,000.00
Cash in Bank-Local Currency		20,362,185.43
1-01-02-020 Cash in Bank-Local Currency, Current Account		6,764,120.04
1-01-02-030 Cash in Bank-Local Currency, Savings Account		458,543.27
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		13,139,522.12
Receivables		2,077,702.20
1-03-01-010 Accounts Receivables, Net		1,615,490.57
1-03-01-010 Accounts Receivable		2,056,040.55
1-03-01-010 Accounts Receivable-Others		29,024.78
1-03-01-011 Allowance for Doubtful Accounts		(469,574.76)
1-03-05-010 Receivable-Disallowances		217,030.57
1-03-05-990 Other Receivables		245,181.06
Inventories		3,115,566.89
1-04-04-010 Office Supplies Inventory		199,339.80
1-04-04-020 Accountable Forms Inventory		5,400.00
1-04-04-990 Other Supplies Inventory		2,910,827.09
Prepayments		149,550.92
1-99-02-050 Prepaid Insurance		127,849.78
1-99-02-030 Prepaid Registration		16,089.53
1-99-02-990 Other Prepayments		5,611.61
TOTAL CURRENT ASSETS		25,888,397.50

INVESTMENT

1-02-07-010 Sinking Fund		1,603,220.63
TOTAL INVESTMENT		1,603,220.63

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		12,454,963.51
1-06-02-990 Other Land Improvements, Net		757,239.48
1-06-02-990 Other Land Improvements		2,443,003.52
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(1,685,764.04)
1-06-04-010 Buildings, Net		9,259,822.81
1-06-04-010 Buildings		12,068,861.30
1-06-04-011 Accumulated Depreciation-Buildings		(2,809,038.49)
1-06-05-020 Office Equipment, Net		654,002.11
1-06-05-020 Office Equipment		1,363,396.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(709,393.89)
1-06-07-010 Furnitures and Fixtures, Net		57,725.68
1-06-07-010 Furnitures and Fixtures		139,098.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(81,372.45)
1-06-05-030 Information & Communication Technology Equipment		1,667,151.23
1-06-05-030 Information & Communication Technology Equipment		3,095,326.20
1-06-05-031 Accumulated Depreciation-ICTE		(1,428,174.97)
1-06-05-990 Other Equipment, Net		13,307,403.66
1-06-05-990 Other Equipment		23,714,103.49
1-06-05-991 Accumulated Depn.-Equipment		(10,406,699.83)
1-06-06-010 Motor Vehicles		2,701,073.12
1-06-06-010 Motor Vehicles		5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(2,438,663.94)
1-06-98-990 Other Property, Plant & Equipment		55,047,911.71
1-06-98-990 Other Property, Plant & Equipment		81,105,399.83
1-06-98-991 Accumulated Depn.-Other Property, Plant & Equipt.		(26,057,488.12)
1-08-01-020 Intangible Assets - Computer Software		128,945.60
1-08-01-020 Intangible Assets - Computer Software		725,478.00
1-08-01-021 Accumulated Amortization - Computer Software		(596,532.40)
1-06-99-020 Construction in Progress		3,839,010.97
Other Assets		
1-99-99-990 Other Assets		2,848,959.20
TOTAL NON-CURRENT ASSETS		102,724,209.08

TOTAL ASSETS	P	130,215,827.21
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SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED STATEMENT OF FINANCIAL POSITION

As at September 28, 2018

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	1,807,449.37
2-01-01-010 Accounts Payable		1,807,449.37
Inter Agency Payables		1,004,817.54
2-02-01-010 Due to BIR		492,915.17
2-02-01-020 Due to GSIS		437,177.66
2-02-01-030 Due to PAG-IBIG		43,628.00
2-02-01-040 Due to PHILHEALTH		31,096.71
Other Liability Accounts		260,594.29
2-04-01-040 Guaranty Deposits Payable		260,594.29
Current Portion of Long Term Liability		3,744,975.68
2-01-02-040 Loans Payable - LWUA		1,056,209.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		6,817,836.88

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA		5,606,495.33
2-01-02-040 Loans Payable-DBP		10,979,130.49
Other Long-Term Liabilities		
2-01-01-100 Other Payables		7,172,109.58
TOTAL NON-CURRENT LIABILITIES		23,757,735.40

EQUITY

3-07-01-010 Retained Earnings		91,271,292.26
3-03-01-010 Income and Expense Summary		8,368,962.67
TOTAL EQUITY		99,640,254.93

TOTAL LIABILITIES AND EQUITY

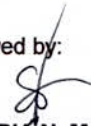
P **130,215,827.21**

(0.00)

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