

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

STATEMENT OF CASH FLOW
 For the Month Ended June 28, 2019

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 5,554,033.88	32,677,227.18
Water Sales	5,554,033.88	32,677,227.18
Collection of COA Disallowances		73,930.09
Collection of Income	331,038.33	2,347,723.42
Adjustment for Cancelled checks	-	9,000.00
Adjustment for Stale check	-	30,001.78
Liquidation of cash advance	-	3,800.00
Transfer of funds from Time Deposit	-	1,028,659.93
Others: Bank Credit Memo		
Returned Check	-	474.10
Bank error	-	0.01
Total Cash Inflows	5,885,072.21	36,170,816.51
Cash Outflows:		
Payment of Operating Expenses	1,622,338.52	10,776,547.80
Set-up of Petty Cash	-	20,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	870,078.18	6,238,576.14
Purchase of:		
IT/Equipment/Office Supplies	64,225.11	301,251.43
Service Connection Materials	1,006,772.86	2,288,322.33
Advances to Officers & Employees	1,044,645.97	6,263,606.32
Adjustment for Unreleased checks	-	155,274.13
Restoration up of Petty Cash Fund		
Others: Bank Error	0.01	0.01
Total Cash Outflows	(4,608,060.65)	(26,043,578.16)
Total Cash Provided (Used) by Operating Activities	P 1,277,011.56	10,127,238.35
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	42,844.00	262,023.00
Interest from Current and Time Deposits	2,416.94	133,727.08
Cash Outflows:		
Transfer of funds from DBP	42,844.00	1,790,782.93
Purchase/Construction of Other Property, Plant and Equipment	1,021,323.83	4,846,290.49
Total Cash Provided (Used) by Investing Activities	P (1,018,906.89)	(6,241,323.34)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	394,733.57	2,387,649.54
Total Cash Provided (Used) by Financing Activities	P (394,733.57)	(2,387,649.54)
Cash Provided (Used) by Operating, Investing, & Financing Activities	(136,628.90)	1,498,265.47
Add : Cash and Cash Equivalents-Beginning	16,863,149.55	15,228,255.18
Cash and Cash Equivalents, Ending	P 16,726,520.65	16,726,520.65

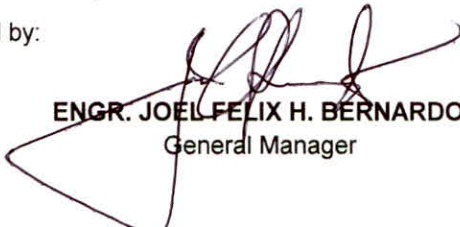
BREAKDOWN:

Cash in Vault	P 155,133.27	
Cash in Bank-Current Account	3,798,652.05	
Cash in Bank-Savings Account	463,471.45	
Cash in Bank-Time Deposit	12,309,263.88	
Total	P 16,726,520.65	-
	0.00	

Prepared by:


JACQUELINE N. POBLETE
 Senior Corporate Accounts Analyst

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month Ended June 28, 2019

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 5,746,985.63	33,064,268.66
4-02-02-990	Other Business Income	229,393.00	1,409,698.00
4-02-02-230	Fines and Penalties-Business Income	100,409.22	598,748.75
GROSS INCOME		P 6,076,787.85	35,072,715.41
EXPENSES			
PERSONAL SERVICES			
5-01-01-010	Salaries and Wages-Regular	P 1,404,403.58	8,210,090.69
OTHER COMPENSATION			
5-01-02-010	Personnel Economic Relief Allowance (PERA)	119,818.18	720,454.54
5-01-02-020	Representation Allowance (RA)	23,500.00	153,500.00
5-01-02-030	Transportation Allowance (TA)	15,000.00	100,000.00
5-01-02-040	Clothing/Uniform Allowance	-	360,000.00
5-01-02-100	Honoraria	57,160.00	362,281.25
5-01-02-120	Longevity Pay	-	30,000.00
5-01-04-030	Terminal Leave Benefits	13,820.68	206,785.21
5-01-04-990	Other Personnel Benefits	71,832.50	1,426,412.50
TOTAL		301,131.36	3,359,433.50
PERSONNEL BENEFITS CONTRIBUTIONS			
5-01-03-010	Life and Retirement Insurance Contributions	163,418.64	963,647.10
5-01-03-020	PAG-IBIG Contributions	6,000.00	36,000.00
5-01-03-030	PHILHEALTH Contributions	15,512.85	92,101.23
5-01-03-040	ECC Contributions	6,000.00	36,000.00
TOTAL		190,931.49	1,127,748.33
TOTAL PERSONAL SERVICES		1,896,466.43	12,697,272.52
MAINTENANCE AND OTHER OPERATING EXPENSES			
5-02-01-010	Traveling Expenses - Local	1,496.50	37,459.36
5-02-02-010	Training Expenses	160,600.00	496,153.18
SUPPLIES AND MATERIALS EXPENSES			
5-02-03-010	Office Supplies Expense	20,010.82	140,979.12
5-02-03-020	Accountable Forms Expenses	360.00	1,800.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset	46,858.60	317,823.65
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service	38,944.62	283,537.94
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	-	66,459.00
5-02-03-990	Other Supplies Expenses	816,487.54	3,199,866.27
TOTAL SUPPLIES AND MATERIALS EXPENSES		922,661.58	4,010,465.98
UTILITY EXPENSES			
5-02-04-020	Electricity Expenses	1,220,568.45	5,815,550.10
COMMUNICATION EXPENSES			
5-02-05-020 Telephone Expenses			
01	Telephone Expenses-Mobile	6,076.60	36,814.51
02	Telephone Expenses-Landline	1,534.37	12,760.20
5-02-05-030	Internet Expense	5,100.00	33,085.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	-	1,350.00
TOTAL COMMUNICATION EXPENSES		12,710.97	84,009.71
5-02-99-060	Membership Dues and Contributions to Organizations	6,929.00	20,787.00
5-02-99-050	Rent Expense	18,030.00	108,180.00
5-02-99-030	Representation Expenses	5,655.00	126,627.75
5-02-99-070	Subscription Expenses	525.00	2,925.00

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DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended June 28, 2019

PROFESSIONAL EXPENSES

5-02-11-010	Legal Services	-	5,000.00
5-02-11-030	Consultancy Services	-	5,000.00
5-02-12-030	Security Services	119,585.66	726,990.58
TOTAL PROFESSIONAL SERVICES		119,585.66	736,990.58

REPAIRS AND MAINTENANCE

5-02-13-030 Repairs and Maintenance-Infrastructure Assets

05	Repairs and Maintenance-Infrastructure Assets (Power Supply System)	-	2,640.00
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	-	19,970.00
03	Repairs and Maint-Machinery & Equipment (ICTE)	-	5,067.00
99	Repairs and Maintenance-Machinery and Equipment (OME)	(9,820.00)	117,204.56
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	24,242.00	108,331.20
5-02-13-990	Repairs and Maintenance-Other Property, Plant & Equipment	64,828.51	289,458.24
TOTAL REPAIRS AND MAINTENANCE		79,250.51	542,671.00

TAXES, INSURANCE PREMIUMS AND OTHER FEES

5-02-15-010	Taxes, Duties and Licenses	120,309.35	715,181.86
5-02-15-030	Insurance Expenses	16,925.23	108,889.85
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		137,234.58	824,071.71

DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES

5-05-01-020	Depreciation-Land Improvements, Building	25,591.96	114,702.02
5-05-01-040	Depreciation-Office Building	30,172.15	181,032.90
5-05-01-050	Depreciation-Office Equipment	12,227.00	73,362.00
5-05-01-070	Depreciation-Furnitures and Fixtures	1,043.24	6,259.44
5-05-01-050	Depreciation-IT Equipment and Software	66,839.67	397,351.31
5-05-01-050	Depreciation-Other Machineries and Equipment	180,530.88	1,028,710.92
5-05-01-060	Depreciation-Motor Vehicles	39,535.17	237,211.02
5-05-01-990	Depreciation-Other Property, Plant and Equipment	257,984.14	1,455,899.51
5-05-02-010	Amortization Expenses-Intangible Assets	9,811.30	64,747.80
TOTAL DEPRECIATION		623,735.51	3,559,276.92

5-02-99-990	Other Maintenance & Operating Expenses	11,050.00	72,900.00
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TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	3,320,032.76	16,438,068.29
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FINANCIAL EXPENSES

5-03-01-020	Interest Expense	78,686.31	496,806.42
Total		78,686.31	496,806.42

TOTAL EXPENSES	P 5,295,185.50	29,632,147.23
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INCOME (LOSS) FROM OPERATION	P 781,602.35	5,440,568.18
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4-02-02-210	Interest Income	2,842.41	134,487.72
4-06-03-990	Miscellaneous Income	5.00	30.00
Total		2,847.41	134,517.72

NET INCOME (LOSS) BEFORE INCOME TAX	P 784,449.76	5,575,085.90
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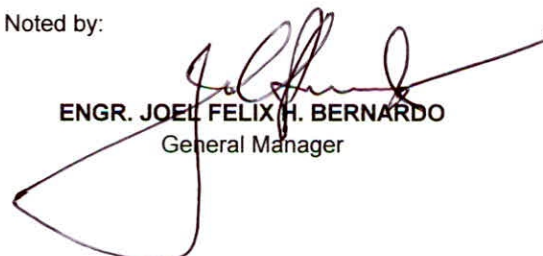
Prepared by:


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 Senior Corporate Accounts Analyst

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
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CONDENSED STATEMENT OF FINANCIAL POSITION

As at June 28, 2019

ASSETS

CURRENT ASSETS

Cash on Hand	P	175,133.27
Cash in Bank-Local Currency		16,571,387.38
Receivables		1,948,558.23
Inventories		4,539,416.62
Prepayments		201,845.26

TOTAL CURRENT ASSETS 23,436,340.76

INVESTMENT

Sinking Fund		2,104,409.04
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TOTAL INVESTMENT 2,104,409.04

NON-CURRENT ASSETS

Property, Plant & Equipment		159,479,217.48
Accumulated Depreciation-Other Property, Plant & Equipment		(50,408,346.53)
Other Assets		3,265,162.39

TOTAL NON-CURRENT ASSETS 112,336,033.34

TOTAL ASSETS P 137,876,783.14

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	6,444,203.91
Inter-Agency Payables		1,180,757.04
Guaranty Deposits Payable		275,444.29
Current Portion of Long Term Liability		3,791,982.68

TOTAL CURRENT LIABILITIES 11,692,387.92

NON-CURRENT LIABILITIES

Accounts Payable		863,628.63
Loans Payable-Domestic		13,735,623.81
Leave Benefits Payable		8,631,529.99

TOTAL NON-CURRENT LIABILITIES 23,230,782.43

TOTAL LIABILITIES P 34,923,170.35

EQUITY

Retained Earnings		97,378,526.89
Income and Expense Summary		5,575,085.90

TOTAL EQUITY P 102,953,612.79

TOTAL LIABILITIES AND EQUITY P 137,876,783.14

(0.00)

Prepared by:


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Senior Corporate Accounts Analyst

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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 28, 2019

ASSETS

CURRENT ASSETS

Cash on Hand	P <u>175,133.27</u>
1-01-01-010 Cash Collecting Officers	155,133.27
1-01-01-020 Petty Cash Fund	20,000.00
Cash in Bank-Local Currency	<u>16,571,387.38</u>
1-01-02-020 Cash in Bank-Local Currency, Current Account	3,798,652.05
1-01-02-030 Cash in Bank-Local Currency, Savings Account	463,471.45
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net	12,309,263.88
Receivables	<u>1,948,558.23</u>
1-03-01-010 Accounts Receivables, Net	1,602,236.70
1-03-01-010 Accounts Receivable	2,199,644.67
1-03-01-010 Accounts Receivable-Others	32,200.01
1-03-01-011 Allowance for Doubtful Accounts	<u>(629,607.98)</u>
1-03-05-010 Receivable-Disallowances	56,041.48
1-99-03-990 Other Deposits	290,280.05
Inventories	<u>4,539,416.62</u>
1-04-04-010 Office Supplies Inventory	184,761.32
1-04-04-020 Accountable Forms Inventory	2,520.00
1-04-04-990 Other Supplies Inventory	4,352,135.30
Prepayments	<u>201,845.26</u>
1-99-02-050 Prepaid Insurance	157,512.40
1-99-02-030 Prepaid Registration	13,712.20
1-99-02-990 Other Prepayments	<u>30,620.66</u>
TOTAL CURRENT ASSETS	<u>23,436,340.76</u>

INVESTMENT

1-02-07-010 Sinking Fund	2,104,409.04
TOTAL INVESTMENT	<u>2,104,409.04</u>

NON-CURRENT ASSETS

Property, Plant and Equipment	
1-06-01-010 Land	<u>12,807,363.51</u>
1-06-02-990 Other Land Improvements, Net	<u>2,821,606.80</u>
1-06-02-990 Other Land Improvements	4,656,751.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements	(1,835,144.32)
1-06-04-010 Buildings, Net	<u>8,988,273.46</u>
1-06-04-010 Buildings	12,068,861.30
1-06-04-011 Accumulated Depreciation-Buildings	(3,080,587.84)
1-06-05-020 Office Equipment, Net	<u>543,959.11</u>
1-06-05-020 Office Equipment	1,363,396.00
1-06-05-021 Accumulated Depreciation-Office Equipment	(819,436.89)
1-06-07-010 Furnitures and Fixtures, Net	<u>48,336.52</u>
1-06-07-010 Furnitures and Fixtures	139,098.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures	(90,761.61)
1-06-05-030 Information & Communication Technology Equipment	<u>3,270,998.89</u>
1-06-05-030 Information & Communication Technology Equipment	4,938,477.70
1-06-05-031 Accumulated Depreciation-ICTE	(1,667,478.81)
1-06-05-990 Other Machineries & Equipment, Net	<u>15,414,099.56</u>
1-06-05-990 Other Machineries & Equipment	26,604,222.06
1-06-05-991 Accumulated Deprn.-Equipment	(11,190,122.50)
1-06-06-010 Motor Vehicles	<u>2,345,256.59</u>
1-06-06-010 Motor Vehicles	5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles	(2,794,480.47)
1-06-98-990 Other Property, Plant & Equipment	<u>61,810,659.26</u>
1-06-98-990 Other Property, Plant & Equipment	90,044,949.25
1-06-98-991 Accumulated Deprn.-Other Property, Plant & Equipt.	(28,234,289.99)
1-08-01-020 Intangible Assets - Computer Software	<u>29,433.90</u>
1-08-01-020 Intangible Assets - Computer Software	725,478.00
1-08-01-021 Accumulated Amortization - Computer Software	(696,044.10)
1-06-99-030 Construction in Progress - Buildings & Other Structures	<u>990,883.35</u>
Other Assets	
1-99-99-990 Other Assets	<u>3,265,162.39</u>
TOTAL NON-CURRENT ASSETS	<u>112,336,033.34</u>

TOTAL ASSETS	<u>P 137,876,783.14</u>
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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 28, 2019

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	6,444,203.91
2-01-01-010 Accounts Payable		6,444,203.91
Inter Agency Payables		1,180,757.04
2-02-01-010 Due to BIR		641,531.84
2-02-01-020 Due to GSIS		463,905.93
2-02-01-030 Due to PAG-IBIG		44,294.00
2-02-01-040 Due to PHILHEALTH		31,025.27
Other Liability Accounts		275,444.29
2-04-01-040 Guaranty Deposits Payable		275,444.29
Current Portion of Long Term Liability		3,791,982.68
2-01-02-040 Loans Payable - LWUA		1,103,216.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		11,692,387.92

NON-CURRENT LIABILITIES

2-01-01-010 Accounts Payable		863,628.63
2-01-02-040 Loans Payable-LWUA		4,773,068.33
2-01-02-040 Loans Payable-DBP		8,962,555.48
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		8,631,529.99
TOTAL NON-CURRENT LIABILITIES		23,230,782.43

EQUITY

3-07-01-010 Retained Earnings		97,378,526.89
3-03-01-010 Income and Expense Summary		5,575,085.90
TOTAL EQUITY		102,953,612.79

TOTAL LIABILITIES AND EQUITY **P** **137,876,783.14**

(0.00)

Prepared by:


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