

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

STATEMENT OF CASH FLOW
 For the Month Ended September 30, 2019

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 5,868,791.57	49,945,309.92
Water Sales	5,868,791.57	49,945,309.92
Collection of COA Disallowances		73,930.09
Collection of Income	357,526.62	3,555,513.55
Adjustment for Cancelled checks		9,000.00
Adjustment for Stale check		30,001.78
Liquidation of cash advance	1,180.00	4,980.00
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	6,227,498.19	54,647,869.38
Cash Outflows:		
Payment of Operating Expenses	1,368,802.76	15,236,066.86
Set-up of Petty Cash		20,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	944,215.93	9,450,996.76
Purchase of:		
IT/Equipment/Office Supplies	-	301,251.43
Service Connection Materials	1,230,309.82	4,859,011.62
Advances to Officers & Employees	1,196,760.27	9,727,281.99
Adjustment for Unreleased checks		155,274.13
Restoration up of Petty Cash Fund		
Others: Bank Error		0.01
Total Cash Outflows	(4,740,088.78)	(39,749,882.80)
Total Cash Provided (Used) by Operating Activities	P 1,487,409.41	14,897,986.58
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	43,108.00	387,205.00
Interest from Current and Time Deposits	2,688.41	201,797.31
Cash Outflows:		
Transfer of funds from DBP	43,108.00	1,915,964.93
Purchase/Construction of Other Property, Plant and Equipment	975,091.79	7,942,129.51
Total Cash Provided (Used) by Investing Activities	P (972,403.38)	(9,269,092.13)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	387,342.26	3,556,536.33
Total Cash Provided (Used) by Financing Activities	P (387,342.26)	(3,556,536.33)
Cash Provided (Used) by Operating, Investing, & Financing Activities	127,663.77	2,072,358.12
Add : Cash and Cash Equivalents-Beginning	17,172,949.53	15,228,255.18
Cash and Cash Equivalents, Ending	P 17,300,613.30	17,300,613.30

BREAKDOWN:

Cash in Vault	P 248,683.72	
Cash in Bank-Current Account	4,210,804.33	
Cash in Bank-Savings Account	465,010.45	
Cash in Bank-Time Deposit	12,376,114.80	
Total	P 17,300,613.30	-

Prepared by:


JACQUELINE N. POBLETE
 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
 Santa Rosa, Nueva Ecija

CONDENSED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended September 30, 2019

INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME			
Business Income			
Income from Waterworks System	P	5,876,762.25	50,696,891.72
Other Business Income		231,120.00	2,085,910.00
Fines & Penalties-Other Business Income		123,882.69	924,213.68
GROSS INCOME	P	<u>6,231,764.94</u>	<u>53,707,015.40</u>
EXPENSES			
PERSONAL SERVICES			
Salaries and Wages	P	<u>1,422,998.36</u>	<u>12,471,745.55</u>
OTHER COMPENSATION			
Other Personnel Benefits		261,800.67	4,130,463.73
Personnel Benefits Contributions		193,121.91	1,705,918.99
Total Other Compensation		<u>454,922.58</u>	<u>5,836,382.72</u>
TOTAL PERSONAL SERVICES		<u>1,877,920.94</u>	<u>18,308,128.27</u>
MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses		3,567.50	56,080.86
Training Expenses		4,800.00	568,580.62
Supplies and Materials Expenses		791,183.54	6,745,386.50
Utility Expenses		1,609,453.74	9,329,922.50
Communication Expenses		11,977.06	122,787.58
Membership Dues and Contributions to Organizations		500.00	22,387.00
Rent Expense		18,030.00	162,270.00
Representation Expenses		12,362.14	174,522.89
Subscription Expenses		425.00	4,375.00
Professional Services		182,995.00	1,383,396.22
Repairs and Maintenance		69,081.89	839,061.80
Taxes, Insurance Premiums and Other Fees		152,517.97	1,260,984.79
Depreciation Expenses		635,328.68	5,453,860.49
Other Maintenance & Operating Expenses		12,350.00	115,800.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		<u>3,504,572.52</u>	<u>26,239,416.25</u>
FINANCIAL EXPENSES			
Interest Expenses		<u>70,345.97</u>	<u>715,683.67</u>
TOTAL FINANCIAL EXPENSES		<u>70,345.97</u>	<u>715,683.67</u>
TOTAL EXPENSES	P	<u>5,452,839.43</u>	<u>45,263,228.19</u>
INCOME (LOSS) FROM OPERATION	P	<u>778,925.51</u>	<u>8,443,787.21</u>
OTHER INCOME			
Interest Revenue		3,118.64	202,988.18
Miscellaneous Income		1,010.00	2,060.00
TOTAL OTHER INCOME		<u>4,128.64</u>	<u>205,048.18</u>
NET INCOME (LOSS)	P	<u>783,054.15</u>	<u>8,648,835.39</u>

Prepared by:


JACQUELINE N. POBLETE
 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
 Santa Rosa, Nueva Ecija

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month Ended September 30, 2019

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 5,876,762.25	50,696,891.72
4-02-02-990	Other Business Income	231,120.00	2,085,910.00
4-02-02-230	Fines and Penalties-Business Income	123,882.69	924,213.68
GROSS INCOME		P 6,231,764.94	53,707,015.40
EXPENSES			
PERSONAL SERVICES			
5-01-01-010	Salaries and Wages-Regular	P 1,422,998.36	12,471,745.55
OTHER COMPENSATION			
5-01-02-010	Personnel Economic Relief Allowance (PERA)	119,909.09	1,080,363.63
5-01-02-020	Representation Allowance (RA)	28,500.00	239,000.00
5-01-02-030	Transportation Allowance (TA)	20,000.00	160,000.00
5-01-02-040	Clothing/Uniform Allowance	-	360,000.00
5-01-02-100	Honoraria	57,160.00	533,761.25
5-01-02-120	Longevity Pay	-	40,000.00
5-01-04-030	Terminal Leave Benefits	36,231.58	290,926.35
5-01-04-990	Other Personnel Benefits	-	1,426,412.50
TOTAL		261,800.67	4,130,463.73
PERSONNEL BENEFITS CONTRIBUTIONS			
5-01-03-010	Life and Retirement Insurance Contributions	165,383.88	1,458,828.85
5-01-03-020	PAG-IBIG Contributions	6,000.00	54,000.00
5-01-03-030	PHILHEALTH Contributions	15,738.03	139,090.14
5-01-03-040	ECC Contributions	6,000.00	54,000.00
TOTAL		193,121.91	1,705,918.99
TOTAL PERSONAL SERVICES		1,877,920.94	18,308,128.27
MAINTENANCE AND OTHER OPERATING EXPENSES			
5-02-01-010	Traveling Expenses - Local	3,567.50	56,080.86
5-02-02-010	Training Expenses	4,800.00	568,580.62
SUPPLIES AND MATERIALS EXPENSES			
5-02-03-010	Office Supplies Expense	14,021.30	220,728.14
5-02-03-020	Accountable Forms Expenses	360.00	2,520.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset	39,871.67	435,308.49
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service	70,813.82	442,819.57
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	4,800.00	51,559.00
5-02-03-990	Other Supplies Expenses	661,316.75	5,592,451.30
TOTAL SUPPLIES AND MATERIALS EXPENSES		791,183.54	6,745,386.50
UTILITY EXPENSES			
5-02-04-010	Water Expenses	604,509.00	604,509.00
5-02-04-020	Electricity Expenses	1,004,944.74	8,725,413.50
TOTAL UTILITY EXPENSES		1,609,453.74	9,329,922.50
COMMUNICATION EXPENSES			
5-02-05-020 Telephone Expenses			
01	Telephone Expenses-Mobile	5,157.51	54,836.74
02	Telephone Expenses-Landline	837.55	15,272.84
5-02-05-030	Internet Expense	5,792.00	50,648.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	190.00	2,030.00
TOTAL COMMUNICATION EXPENSES		11,977.06	122,787.58
5-02-99-060	Membership Dues and Contributions to Organizations	500.00	22,387.00
5-02-99-050	Rent Expense	18,030.00	162,270.00
5-02-99-030	Representation Expenses	12,362.14	174,522.89
5-02-99-070	Subscription Expenses	425.00	4,375.00

Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
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DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended September 30, 2019

PROFESSIONAL EXPENSES

5-02-11-010	Legal Services	995.00	6,395.00
5-02-11-020	Auditing Services	-	207,552.54
5-02-11-030	Consultancy Services	-	12,500.00
5-02-12-030	Security Services	182,000.00	1,156,948.68
TOTAL PROFESSIONAL SERVICES		182,995.00	1,383,396.22

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)	3,915.00	49,148.65
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	-	6,900.00
03	Repairs and Maint-Machinery & Equipment (ICTE)	-	7,867.00
99	Repairs and Maintenance-Machinery and Equipment (OME)	-	168,160.14
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	800.00	123,024.43
5-02-13-990	Repairs and Maintenance-Other Property, Plant & Equipment	64,366.89	481,321.58
TOTAL REPAIRS AND MAINTENANCE		69,081.89	839,061.80

TAXES, INSURANCE PREMIUMS AND OTHER FEES

5-02-15-010	Taxes, Duties and Licenses	135,586.47	1,101,300.87
5-02-15-030	Insurance Expenses	16,931.50	159,683.92
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		152,517.97	1,260,984.79

DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES

5-05-03-020	Doubtful Account Expense		
5-05-01-020	Depreciation-Land Improvements, Building	24,771.66	189,017.00
5-05-01-040	Depreciation-Office Building	30,172.15	271,549.35
5-05-01-050	Depreciation-Office Equipment	10,877.15	106,843.95
5-05-01-070	Depreciation-Furnitures and Fixtures	1,287.36	9,877.40
5-05-01-050	Depreciation-IT Equipment and Software	67,403.53	596,965.09
5-05-01-050	Depreciation-Other Machineries and Equipment	183,058.38	1,572,831.06
5-05-01-060	Depreciation-Motor Vehicles	39,535.17	355,816.53
5-05-01-990	Depreciation-Other Property, Plant and Equipment	268,411.98	2,256,778.41
5-05-02-010	Amortization Expenses-Intangible Assets	9,811.30	94,181.70
TOTAL DEPRECIATION		635,328.68	5,453,860.49

5-02-99-990	Other Maintenance & Operating Expenses	12,350.00	115,800.00
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TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	3,504,572.52	26,239,416.25
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FINANCIAL EXPENSES

5-03-01-020	Interest Expense	70,345.97	715,683.67
Total		70,345.97	715,683.67

TOTAL EXPENSES	P 5,452,839.43	45,263,228.19
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INCOME (LOSS) FROM OPERATION	P 778,925.51	8,443,787.21
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4-02-02-210	Interest Income	3,118.64	202,988.18
4-06-03-990	Miscellaneous Income	1,010.00	2,060.00
Total		4,128.64	205,048.18

NET INCOME (LOSS) BEFORE INCOME TAX	P 783,054.15	8,648,835.39
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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

CONDENSED STATEMENT OF FINANCIAL POSITION

As at September 30, 2019

ASSETS

CURRENT ASSETS

Cash on Hand	P	268,683.72
Cash in Bank-Local Currency		17,051,929.58
Receivables		2,124,339.60
Inventories		3,152,491.12
Prepayments		149,473.91

TOTAL CURRENT ASSETS

22,746,917.93

INVESTMENT

Sinking Fund		2,104,839.27
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TOTAL INVESTMENT

2,104,839.27

NON-CURRENT ASSETS

Property, Plant & Equipment		162,183,957.23
Accumulated Depreciation-Other Property, Plant & Equipment		(52,302,930.10)
Other Assets		3,265,162.39

TOTAL NON-CURRENT ASSETS

113,146,189.52

TOTAL ASSETS

P 137,997,946.72

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	5,212,292.43
Inter-Agency Payables		1,180,834.76
Guaranty Deposits Payable		14,850.00
Current Portion of Long Term Liability		3,808,301.68

TOTAL CURRENT LIABILITIES

10,216,278.87

NON-CURRENT LIABILITIES

Accounts Payable		345,451.44
Loans Payable-Domestic		12,777,324.14
Leave Benefits Payable		8,631,529.99

TOTAL NON-CURRENT LIABILITIES

21,754,305.57

TOTAL LIABILITIES

P 31,970,584.44

EQUITY

Retained Earnings		97,378,526.89
Income and Expense Summary		8,648,835.39

TOTAL EQUITY


P 106,027,362.28

TOTAL LIABILITIES AND EQUITY

P 137,997,946.72

(0.00)

Prepared by:


JACQUELINE N. POBLETE

Senior Corporate Accounts Analyst

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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 September 30, 2019

ASSETS

CURRENT ASSETS

Cash on Hand	P	268,683.72
1-01-01-010 Cash Collecting Officers		248,683.72
1-01-01-020 Petty Cash Fund		20,000.00
Cash in Bank-Local Currency		17,051,929.58
1-01-02-020 Cash in Bank-Local Currency, Current Account		4,210,804.33
1-01-02-030 Cash in Bank-Local Currency, Savings Account		465,010.45
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		12,376,114.80
Receivables		2,124,339.60
1-03-01-010 Accounts Receivables, Net		1,778,018.07
1-03-01-010 Accounts Receivable		2,393,038.05
1-03-01-010 Accounts Receivable-Others		14,588.00
1-03-01-011 Allowance for Doubtful Accounts		(629,607.98)
1-03-05-010 Receivable-Disallowances		56,041.48
1-99-03-990 Other Deposits		290,280.05
Inventories		3,152,491.12
1-04-04-010 Office Supplies Inventory		127,251.94
1-04-04-020 Accountable Forms Inventory		1,800.00
1-04-04-990 Other Supplies Inventory		3,023,439.18
Prepayments		149,473.91
1-99-02-050 Prepaid Insurance		115,858.21
1-99-02-030 Prepaid Registration		15,736.16
1-99-02-990 Other Prepayments		17,879.54
TOTAL CURRENT ASSETS		22,746,917.93

INVESTMENT

1-02-07-010 Sinking Fund		2,104,839.27
TOTAL INVESTMENT		2,104,839.27

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		12,807,363.51
1-06-02-990 Other Land Improvements, Net		2,752,041.82
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(1,909,459.30)
1-06-04-010 Buildings, Net		8,947,257.01
1-06-04-010 Buildings		12,118,361.30
1-06-04-011 Accumulated Depreciation-Buildings		(3,171,104.29)
1-06-05-020 Office Equipment, Net		673,477.16
1-06-05-020 Office Equipment		1,526,396.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(852,918.84)
1-06-07-010 Furnitures and Fixtures, Net		94,088.56
1-06-07-010 Furnitures and Fixtures		188,468.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(94,379.57)
1-06-05-030 Information & Communication Technology Equipment		3,243,885.11
1-06-05-030 Information & Communication Technology Equipment		5,110,977.70
1-06-05-031 Accumulated Depreciation-ICTE		(1,867,092.59)
1-06-05-990 Other Machineries & Equipment, Net		15,206,979.42
1-06-05-990 Other Machineries & Equipment		26,941,222.06
1-06-05-991 Accumulated Deprn.-Equipment		(11,734,242.64)
1-06-06-010 Motor Vehicles		2,226,651.08
1-06-06-010 Motor Vehicles		5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(2,913,085.98)
1-06-98-990 Other Property, Plant & Equipment		61,106,603.36
1-06-98-990 Other Property, Plant & Equipment		90,141,772.25
1-06-98-991 Accumulated Deprn.-Other Property, Plant & Equipt.		(29,035,168.89)
1-08-01-020 Intangible Assets - Computer Software		-
1-08-01-020 Intangible Assets - Computer Software		725,478.00
1-08-01-021 Accumulated Amortization - Computer Software		(725,478.00)
1-06-99-020 Construction in Progress - Infrastructure Assets		1,003,152.00
1-06-99-030 Construction in Progress - Buildings & Other Structures		1,819,528.10
Other Assets		
1-99-99-990 Other Assets		3,265,162.39
TOTAL NON-CURRENT ASSETS		113,146,189.52

TOTAL ASSETS	P	137,997,946.72
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED STATEMENT OF FINANCIAL POSITION

As at September 30, 2019

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	5,212,292.43
2-01-01-010 Accounts Payable		5,212,292.43
Inter Agency Payables		1,180,834.76
2-02-01-010 Due to BIR		646,015.67
2-02-01-020 Due to GSIS		464,911.86
2-02-01-030 Due to PAG-IBIG		38,431.59
2-02-01-040 Due to PHILHEALTH		31,475.64
Other Liability Accounts		14,850.00
2-04-01-040 Guaranty Deposits Payable		14,850.00
Current Portion of Long Term Liability		3,808,301.68
2-01-01-010 Accounts Payable		
2-01-02-040 Loans Payable - LWUA		1,119,535.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		10,216,278.87

NON-CURRENT LIABILITIES

2-01-01-010 Accounts Payable		345,451.44
2-01-02-040 Loans Payable-LWUA		4,486,960.33
2-01-02-040 Loans Payable-DBP		8,290,363.81
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		8,631,529.99
TOTAL NON-CURRENT LIABILITIES		21,754,305.57

EQUITY

3-07-01-010 Retained Earnings		97,378,526.89
3-03-01-010 Income and Expense Summary		8,648,835.39
TOTAL EQUITY		106,027,362.28


TOTAL LIABILITIES AND EQUITY **P** **137,997,946.72**

(0.00)

Prepared by:


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Noted by:


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