

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

**STATEMENT OF CASH FLOW**  
 For the Month Ended June 30, 2020

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 7,280,470.48	32,253,024.32
Water Sales	<u>7,280,470.48</u>	<u>32,253,024.32</u>
Refund of Cash Advance		10,899.99
Collection of Income	452,032.68	2,464,768.91
Adjustment for Stale check		163,472.57
Others: Bank Credit Memo		-
Returned Check		-
Bank error		20,000.00
<b>Total Cash Inflows</b>	<b><u>7,732,503.16</u></b>	<b><u>34,912,165.79</u></b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,888,476.42	10,385,280.93
Set-up of Petty Cash		20,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	787,150.92	5,764,100.71
Purchase of:		
IT/Equipment/Office Supplies	74,186.05	175,058.24
Service Connection Materials	851,161.97	2,428,741.04
Advances to Officers & Employees	1,396,942.19	9,838,936.51
Adjustment for Unreleased checks	-	1,781,113.31
Others: Bank Error		
<b>Total Cash Outflows</b>	<b><u>(4,997,917.55)</u></b>	<b><u>(30,393,230.74)</u></b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b><u>P 2,734,585.61</u></b>	<b><u>4,518,935.05</u></b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	-	267,036.00
Interest from Current and Time Deposits	3,775.25	13,476.76
<b>Cash Outflows:</b>		
Transfer of funds from DBP	-	267,036.00
Purchase/Construction of Other Property, Plant and Equipment	1,298,642.82	2,936,866.35
<b>Total Cash Provided (Used) by Investing Activities</b>	<b><u>P (1,294,867.57)</u></b>	<b><u>(2,923,389.59)</u></b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	377,637.50	2,305,126.68
<b>Total Cash Provided (Used) by Financing Activities</b>	<b><u>P (377,637.50)</u></b>	<b><u>(2,305,126.68)</u></b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b><u>1,062,080.54</u></b>	<b><u>(709,581.22)</u></b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b><u>11,290,590.97</u></b>	<b><u>13,062,252.73</u></b>
<b>Cash and Cash Equivalents, Ending</b>	<b><u>P 12,352,671.51</u></b>	<b><u>12,352,671.51</u></b>


**BREAKDOWN:**

Cash in Vault	P 157,463.60	
Cash in Bank-Current Account	9,629,308.97	
Cash in Bank-Savings Account	420,905.17	
Cash in Bank-Time Deposit	2,144,993.77	
<b>Total</b>	<b><u>P 12,352,671.51</u></b>	<b>-</b>

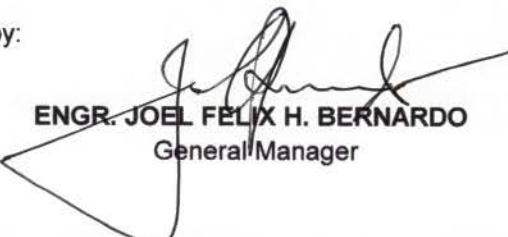
Prepared by:

  
**JACQUELINE N. POBLETE**  
 Senior Corporate Accounts Analyst

Reviewed by:

  
**VICTORIA N. MARIANO**  
 Division Manager-B

Noted by:

  
**ENGR. JOEL FELIX H. BERNARDO**  
 General Manager

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

**CONDENSED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended June 30, 2020

**INCOME**

	CURRENT MONTH	YEAR TO DATE
<b>GENERAL INCOME</b>		
<b>Business Income</b>		
Income from Waterworks System	P 6,763,533.04	35,877,759.92
Other Business Income	411,268.00	2,098,366.00
Fines & Penalties-Other Business Income	148,891.89	498,508.51
<b>GROSS INCOME</b>	<b>P 7,323,692.93</b>	<b>38,474,634.43</b>


**EXPENSES**

<b>PERSONAL SERVICES</b>		
Salaries and Wages	P 1,496,236.00	8,833,048.65
<b>OTHER COMPENSATION</b>		
Other Personnel Benefits	415,424.51	4,202,034.33
Personnel Benefits Contributions	200,415.88	1,202,404.04
Total Other Compensation	615,840.39	5,404,438.37
<b>TOTAL PERSONAL SERVICES</b>	<b>2,112,076.39</b>	<b>14,237,487.02</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Travelling Expenses	-	189,928.09
Training Expenses	-	223,100.15
Supplies and Materials Expenses	739,740.66	2,997,560.24
Utility Expenses	1,634,172.18	8,662,738.25
Communication Expenses	15,517.38	68,764.58
Membership Dues and Contributions to Organizations	3,500.00	42,649.00
Rent Expense	18,030.00	108,180.00
Representation Expenses	37,907.40	236,831.43
Subscription Expenses	-	4,575.00
Professional Services	151,400.00	915,900.00
Repairs and Maintenance	224,772.24	431,404.44
Taxes, Insurance Premiums and Other Fees	176,702.43	822,580.11
Depreciation Expenses	658,031.73	3,984,043.98
Other Maintenance & Operating Expenses	11,050.00	69,550.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>3,670,824.02</b>	<b>18,757,805.27</b>
<b>FINANCIAL EXPENSES</b>		
Interest Expenses	57,038.34	367,508.61
<b>TOTAL FINANCIAL EXPENSES</b>	<b>57,038.34</b>	<b>367,508.61</b>
<b>TOTAL EXPENSES</b>	<b>P 5,839,938.75</b>	<b>33,362,800.90</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 1,483,754.18</b>	<b>5,111,833.53</b>
<b>OTHER INCOME</b>		
Interest Revenue	4,201.07	14,328.32
Miscellaneous Income	139,916.66	424,749.98
Gain on Sale of Disposed Assets	50,000.00	50,000.00
<b>TOTAL OTHER INCOME</b>	<b>194,117.73</b>	<b>489,078.30</b>
<b>NET INCOME (LOSS)</b>	<b>P 1,677,871.91</b>	<b>5,600,911.83</b>

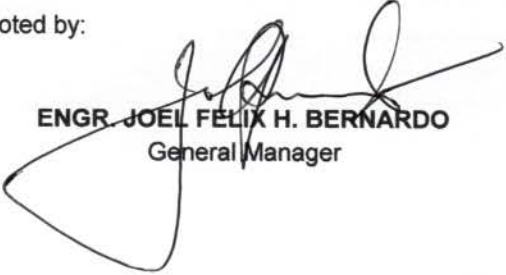
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 General Manager



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**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended June 30, 2020

**GENERAL INCOME**

		CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>			
4-02-02-090	Income from Waterworks System	P 6,763,533.04	35,877,759.92
4-02-02-990	Other Business Income	411,268.00	2,098,366.00
4-02-02-230	Fines and Penalties-Business Income	148,891.89	498,508.51
<b>GROSS INCOME</b>		<b>P 7,323,692.93</b>	<b>38,474,634.43</b>

**EXPENSES**

**PERSONAL SERVICES**

5-01-01-010	Salaries and Wages-Regular	P	1,496,236.00	8,833,048.65
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**OTHER COMPENSATION**

5-01-02-010	Personnel Economic Relief Allowance (PERA)		118,000.00	707,044.99
5-01-02-020	Representation Allowance (RA)		28,500.00	171,000.00
5-01-02-030	Transportation Allowance (TA)		20,000.00	120,000.00
5-01-02-040	Clothing/Uniform Allowance		-	354,000.00
5-01-02-100	Honoraria		57,160.00	337,560.00
5-01-02-110	Hazard Pay		148,000.00	770,000.00
5-01-02-120	Longevity Pay		-	20,000.00
5-01-04-030	Terminal Leave Benefits		43,764.51	309,437.34
5-01-04-990	Other Personnel Benefits		-	1,412,992.00
<b>TOTAL</b>			<b>415,424.51</b>	<b>4,202,034.33</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

5-01-03-010	Life and Retirement Insurance Contributions		169,559.04	1,017,273.95
5-01-03-020	PAG-IBIG Contributions		5,900.00	35,400.00
5-01-03-030	PHILHEALTH Contributions		19,056.84	114,330.09
5-01-03-040	ECC Contributions		5,900.00	35,400.00
<b>TOTAL</b>			<b>200,415.88</b>	<b>1,202,404.04</b>

**TOTAL PERSONAL SERVICES**

**2,112,076.39      14,237,487.02**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

5-02-01-010	Traveling Expenses - Local		-	189,928.09
5-02-02-010	Training Expenses		-	223,100.15

**SUPPLIES AND MATERIALS EXPENSES**

5-02-03-010	Office Supplies Expense		35,423.97	173,918.68
5-02-03-020	Accountable Forms Expenses		-	1,080.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		90,402.75	183,028.97
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		36,669.24	283,161.58
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	39,000.00
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		6,800.00	27,779.00
5-02-03-990	Other Supplies Expenses		570,444.70	2,289,592.01
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>			<b>739,740.66</b>	<b>2,997,560.24</b>

**UTILITY EXPENSES**

5-02-04-010	Water Expenses		725,109.50	3,276,292.50
5-02-04-020	Electricity Expenses		909,062.68	5,386,445.75
<b>TOTAL UTILITY EXPENSES</b>			<b>1,634,172.18</b>	<b>8,662,738.25</b>

**COMMUNICATION EXPENSES**

<b>5-02-05-020</b>	<b>Telephone Expenses</b>			
	01 Telephone Expenses-Mobile		9,497.38	29,788.15
	02 Telephone Expenses-Landline		-	2,650.43
5-02-05-030	Internet Expense		5,640.00	35,376.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		380.00	950.00
<b>TOTAL COMMUNICATION EXPENSES</b>			<b>15,517.38</b>	<b>68,764.58</b>
5-02-99-060	Membership Dues and Contributions to Organizations		3,500.00	42,649.00
5-02-99-050	Rent Expense		18,030.00	108,180.00
5-02-99-030	Representation Expenses		37,907.40	236,831.43
5-02-99-070	Subscription Expenses		-	4,575.00

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

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended June 30, 2020

<b>PROFESSIONAL EXPENSES</b>		
5-02-11-010	Legal Services	200.00
5-02-12-030	Security Services	1,700.00
		151,200.00
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>915,900.00</b>
<b>REPAIRS AND MAINTENANCE</b>		
<b>5-02-13-030 Repairs and Maintenance-Infrastructure Assets</b>		
	11 Plant-Utility Plant in Service (UPIS)	129,033.74
		251,537.93
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	1,068.50
	03 Repairs and Maint-Machinery & Equipment (ICTE)	-
	99 Repairs and Maintenance-Machinery and Equipment (OME)	8,735.00
		163,213.01
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	88,500.00
		2,620.00
5-02-13-070	Repairs and Maintenance-Furnitures and Fixtures	3,550.00
		3,550.00
	<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>431,404.44</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
5-02-15-010	Taxes, Duties and Licenses	157,467.82
5-02-15-030	Insurance Expenses	717,425.38
		19,234.61
	<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>	<b>822,580.11</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
5-05-01-020	Depreciation-Land Improvements, Building	24,771.66
		148,629.96
5-05-01-040	Depreciation-Office Building	34,394.51
		209,999.86
5-05-01-050	Depreciation-Office Equipment	13,959.65
		83,757.90
5-05-01-070	Depreciation-Furnitures and Fixtures	1,861.63
		11,169.78
5-05-01-050	Depreciation-IT Equipment and Software	81,143.53
		486,861.18
5-05-01-050	Depreciation-Other Machineries and Equipment	185,599.42
		1,122,876.47
5-05-01-060	Depreciation-Motor Vehicles	39,535.17
		237,211.02
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	276,766.16
		1,683,537.81
	<b>TOTAL DEPRECIATION</b>	<b>3,984,043.98</b>
5-02-99-990	Other Maintenance & Operating Expenses	11,050.00
		69,550.00
	<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>18,757,805.27</b>
<b>FINANCIAL EXPENSES</b>		
5-03-01-020	Interest Expense	57,038.34
	<b>Total</b>	<b>367,508.61</b>
	<b>TOTAL EXPENSES</b>	<b>P 5,839,938.75 33,362,800.90</b>
<b>INCOME (LOSS) FROM OPERATION</b>		
	<b>Total</b>	<b>P 1,483,754.18 5,111,833.53</b>
4-02-02-210	Interest Income	4,201.07
		14,328.32
4-06-03-990	Miscellaneous Income	139,916.66
		424,749.98
682	Gain on Sale of Disposed Assets	50,000.00
		50,000.00
	<b>Total</b>	<b>489,078.30</b>
	<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>	<b>P 1,677,871.91 5,600,911.83</b>

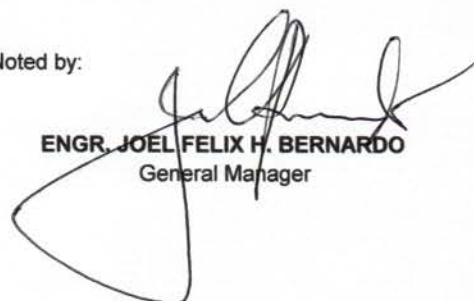
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Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
Santa Rosa Nueva Ecija

**CONDENSED STATEMENT OF FINANCIAL POSITION**

As at June 30, 2020

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	177,463.60
Cash in Bank-Local Currency		12,195,207.91
Receivables		5,892,184.20
Inventories		3,445,275.63
Prepayments		216,013.97

**TOTAL CURRENT ASSETS** 21,926,145.31

**INVESTMENT**

Sinking Fund		2,106,121.15
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**TOTAL INVESTMENT** 2,106,121.15

**NON-CURRENT ASSETS**

Property, Plant & Equipment		169,771,304.29
Accumulated Depreciation-Property, Plant & Equipment		(58,643,675.35)
Other Assets		3,261,202.39

**TOTAL NON-CURRENT ASSETS** 114,388,831.33

**TOTAL ASSETS** P 138,421,097.79

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	3,714,825.45
Inter-Agency Payables		1,101,170.27
Guaranty Deposits Payable		166,057.70
Current Portion of Long Term Liability		3,859,311.68

**TOTAL CURRENT LIABILITIES** 8,841,365.10

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		9,876,312.13
Leave Benefits Payable		10,777,096.32

**TOTAL NON-CURRENT LIABILITIES** 20,653,408.45

**TOTAL LIABILITIES** P 29,494,773.55

**EQUITY**

Retained Earnings		103,325,412.41
Income and Expense Summary		5,600,911.83

**TOTAL EQUITY** P 108,926,324.24


**TOTAL LIABILITIES AND EQUITY** P 138,421,097.79

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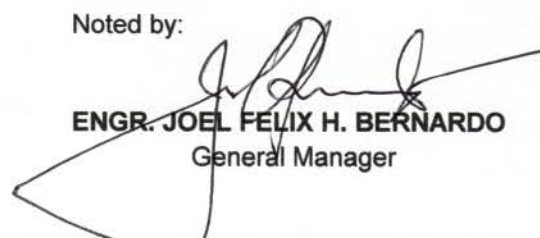
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 Santa Rosa Nueva Ecija

**DETAILED STATEMENT OF FINANCIAL POSITION**

As at June 30, 2020

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>177,463.60</b>
1-01-01-010 Cash Collecting Officers		157,463.60
1-01-01-020 Petty Cash Fund		20,000.00
<b>Cash in Bank-Local Currency</b>		<b>12,195,207.91</b>
1-01-02-020 Cash in Bank-Local Currency, Current Account		9,629,308.97
1-01-02-030 Cash in Bank-Local Currency, Savings Account		420,905.17
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,144,993.77
<b>Receivables</b>		<b>5,892,184.20</b>
1-03-01-010 Accounts Receivables, Net		5,545,862.67
1-03-01-010 Accounts Receivable		6,173,977.16
1-03-01-010 Accounts Receivable-Others		14,588.00
1-03-01-011 Allowance for Doubtful Accounts		(642,702.49)
1-03-05-010 Receivable-Disallowances		56,041.48
1-99-03-990 Other Deposits		290,280.05
<b>Inventories</b>		<b>3,445,275.63</b>
1-04-04-010 Office Supplies Inventory		116,104.02
1-04-04-020 Accountable Forms Inventory		10,200.00
1-04-04-990 Other Supplies Inventory		3,318,971.61
<b>Prepayments</b>		<b>216,013.97</b>
1-99-02-050 Prepaid Insurance		178,118.30
1-99-02-030 Prepaid Registration		10,717.68
1-99-02-990 Other Prepayments		27,177.99
<b>TOTAL CURRENT ASSETS</b>		<b>21,926,145.31</b>

**INVESTMENT**

1-02-07-010 Sinking Fund		2,106,121.15
<b>TOTAL INVESTMENT</b>		<b>2,106,121.15</b>

**NON-CURRENT ASSETS**

<b>Property, Plant and Equipment</b>		
1-06-01-010 Land		13,257,863.51
1-06-02-990 Other Land Improvements, Net		2,529,096.88
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,132,404.24)
1-06-04-010 Buildings, Net		10,367,914.11
1-06-04-010 Buildings		13,757,804.40
1-06-04-011 Accumulated Depreciation-Buildings		(3,389,890.29)
1-06-05-020 Office Equipment, Net		590,340.31
1-06-05-020 Office Equipment		1,568,896.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(978,555.69)
1-06-07-010 Furnitures and Fixtures, Net		138,125.79
1-06-07-010 Furnitures and Fixtures		248,217.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(110,091.34)
1-06-05-030 Information & Communication Technology Equipment		6,516,287.34
1-06-05-030 Information & Communication Technology Equipment		9,099,931.70
1-06-05-031 Accumulated Depreciation-ICTE		(2,583,644.36)
1-06-05-990 Other Machineries & Equipment, Net		14,450,413.21
1-06-05-990 Other Machineries & Equipment		27,728,184.06
1-06-05-991 Accumulated Deprn.-Equipment		(13,277,770.85)
1-06-06-010 Motor Vehicles		1,870,834.55
1-06-06-010 Motor Vehicles		5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(3,268,902.51)
1-06-03-010 Infrastructure Asset-Plant		61,406,753.24
1-06-03-010 Plant-Utility Plant in Service (UPIS)		93,583,691.31
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(32,176,938.07)
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)
<b>Other Assets</b>		
1-99-99-990 Other Assets		3,261,202.39
<b>TOTAL NON-CURRENT ASSETS</b>		<b>114,388,831.33</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>138,421,097.79</b>
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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 30, 2020

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>3,714,825.45</b>
2-01-01-010 Accounts Payable		3,714,825.45
<b>Inter Agency Payables</b>		<b>1,101,170.27</b>
2-02-01-010 Due to BIR		712,577.54
2-02-01-020 Due to GSIS		302,628.32
2-02-01-030 Due to PAG-IBIG		47,851.00
2-02-01-040 Due to PHILHEALTH		38,113.41
<b>Other Liability Accounts</b>		<b>166,057.70</b>
2-04-01-040 Guaranty Deposits Payable		166,057.70
<b>Current Portion of Long Term Liability</b>		<b>3,859,311.68</b>
2-01-01-010 Accounts Payable		
2-01-02-040 Loans Payable - LWUA		1,170,545.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,841,365.10</b>

**NON-CURRENT LIABILITIES**

2-01-02-040 Loans Payable-LWUA	3,602,523.33
2-01-02-040 Loans Payable-DBP	6,273,788.80
<b>Other Long-Term Liabilities</b>	
2-06-01-020 Leave Benefits Payable	10,777,096.32
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>20,653,408.45</b>

**EQUITY**

3-07-01-010 Retained Earnings	103,325,412.41
3-03-01-010 Income and Expense Summary	5,600,911.83
<b>TOTAL EQUITY</b>	<b>108,926,324.24</b>

<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>138,421,097.79</b>
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