

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

**STATEMENT OF CASH FLOW**  
 For the Month Ended September 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 7,086,208.85         | 53,754,744.73          |
| Water Sales   | 7,086,208.85           | 53,754,744.73          |
| Refund of Cash Advance  |                        | 10,899.99              |
| Collection of COA Disallowances   |                        | 9,600.00               |
| Collection of Income  | 614,452.21             | 4,009,309.91           |
| Adjustment for Cancelled checks   | 68,109.74              | 68,109.74              |
| Adjustment for Stale check  | 163,472.57             | 326,945.14             |
| Others: Bank Credit Memo  |                        | -                      |
| Bank error  |                        | 20,000.00              |
| <b>Total Cash Inflows</b>   | <b>7,932,243.37</b>    | <b>58,199,609.51</b>   |
| <b>Cash Outflows:</b>   |                        |                        |
| Payment of Operating Expenses   | 2,157,076.98           | 17,319,435.19          |
| Set-up of Petty Cash  |                        | 20,000.00              |
| Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH                             | 988,826.92             | 8,942,837.88           |
| Purchase of:  |                        |                        |
| IT/Equipment/Office Supplies  | 39,222.85              | 563,163.14             |
| Service Connection Materials  | 1,313,653.28           | 5,313,125.04           |
| Advances to Officers & Employees  | 1,053,948.30           | 13,072,825.55          |
| Adjustment for Unreleased checks  |                        | 1,781,113.31           |
| Others: Bank Error  |                        |                        |
| <b>Total Cash Outflows</b>  | <b>(5,552,728.33)</b>  | <b>(47,012,500.11)</b> |
| <b>Total Cash Provided (Used) by Operating Activities</b>                       | <b>P 2,379,515.04</b>  | <b>11,187,109.40</b>   |
| <b>Cash Flows from Investing Activities:</b>                                    |                        |                        |
| <b>Cash Inflows:</b>  |                        |                        |
| Transfer of funds to LBP  | 43,622.00              | 439,221.00             |
| Interest from Current and Time Deposits   | 3,650.35               | 19,988.04              |
| <b>Cash Outflows:</b>   |                        |                        |
| Transfer of funds from DBP  | 43,622.00              | 439,221.00             |
| Purchase/Construction of Other Property, Plant and Equipment                    | 465,310.99             | 4,167,450.53           |
| <b>Total Cash Provided (Used) by Investing Activities</b>                       | <b>P (461,660.64)</b>  | <b>(4,147,462.49)</b>  |
| <b>Cash Flows from Financing Activities:</b>                                    |                        |                        |
| <b>Cash Outflows:</b>   |                        |                        |
| Payments for Domestic Loans   | 374,402.57             | 3,434,408.86           |
| <b>Total Cash Provided (Used) by Financing Activities</b>                       | <b>P (374,402.57)</b>  | <b>(3,434,408.86)</b>  |
| <b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b> | <b>1,543,451.83</b>    | <b>3,605,238.05</b>    |
| <b>Add : Cash and Cash Equivalents-Beginning</b>                                | <b>15,124,038.95</b>   | <b>13,062,252.73</b>   |
| <b>Cash and Cash Equivalents, Ending</b>  | <b>P 16,667,490.78</b> | <b>16,667,490.78</b>   |


BREAKDOWN:

|                              |                        |   |
|------------------------------|------------------------|---|
| Cash in Vault                | P 405,031.00           |   |
| Cash in Bank-Current Account | 13,654,536.08          |   |
| Cash in Bank-Savings Account | 459,329.19             |   |
| Cash in Bank-Time Deposit    | 2,148,594.51           |   |
| <b>Total</b>                 | <b>P 16,667,490.78</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 September 30, 2020

| <b>INCOME</b>   |                          |                         |
|---|--------------------------|-------------------------|
|   | <b>CURRENT<br/>MONTH</b> | <b>YEAR TO<br/>DATE</b> |
| <b>GENERAL INCOME</b>                                 |                          |                         |
| <b>Business Income</b>                                |                          |                         |
| Income from Waterworks System                         | P 6,362,212.51           | 55,023,583.43           |
| Other Business Income                                 | 330,786.00               | 3,134,395.00            |
| Fines & Penalties-Other Business Income               | 155,297.76               | 871,530.41              |
| <b>GROSS INCOME</b>                                   | <b>P 6,848,296.27</b>    | <b>59,029,508.84</b>    |
| <b>EXPENSES</b>                                       |                          |                         |
| <b>PERSONNEL SERVICES</b>                             |                          |                         |
| Salaries and Wages                                    | P 1,480,858.02           | 13,247,410.67           |
| <b>OTHER COMPENSATION</b>                             |                          |                         |
| Other Personnel Benefits                              | 227,510.00               | 5,125,991.58            |
| Personnel Benefits Contributions                      | 200,933.80               | 1,804,169.61            |
| Total Other Compensation                              | 428,443.80               | 6,930,161.19            |
| <b>TOTAL PERSONNEL SERVICES</b>                       | <b>1,909,301.82</b>      | <b>20,177,571.86</b>    |
| <b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>       |                          |                         |
| Travelling Expenses                                   | 4,288.00                 | 203,720.09              |
| Training Expenses                                     | -                        | 223,100.15              |
| Supplies and Materials Expenses                       | 760,297.69               | 5,248,796.35            |
| Utility Expenses                                      | 1,612,900.93             | 13,652,397.49           |
| Communication Expenses                                | 13,276.76                | 121,456.86              |
| Membership Dues and Contributions to Organizations    | -                        | 42,649.00               |
| Rent Expense  | 18,030.00                | 162,270.00              |
| Representation Expenses                               | 13,166.00                | 283,861.43              |
| Subscription Expenses                                 | 500.00                   | 5,075.00                |
| Professional Services                                 | 155,100.00               | 1,381,200.00            |
| Repairs and Maintenance                               | 276,332.84               | 1,343,309.58            |
| Taxes, Insurance Premiums and Other Fees              | 173,512.40               | 1,349,344.08            |
| Depreciation Expenses                                 | 712,448.58               | 6,116,982.41            |
| Other Maintenance & Operating Expenses                | 11,050.00                | 151,050.00              |
| <b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b> | <b>3,750,903.20</b>      | <b>30,285,212.44</b>    |
| <b>FINANCIAL EXPENSES</b>                             |                          |                         |
| Interest Expenses                                     | 52,545.46                | 532,348.20              |
| <b>TOTAL FINANCIAL EXPENSES</b>                       | <b>52,545.46</b>         | <b>532,348.20</b>       |
| <b>TOTAL EXPENSES</b>                                 | <b>P 5,712,750.48</b>    | <b>50,995,132.50</b>    |
| <b>INCOME (LOSS) FROM OPERATION</b>                   | <b>P 1,135,545.79</b>    | <b>8,034,376.34</b>     |
| <b>OTHER INCOME</b>                                   |                          |                         |
| Interest Revenue                                      | 3,942.87                 | 21,132.12               |
| Miscellaneous Income                                  | 150,000.00               | 718,166.64              |
| Gain on Sale of Disposed Assets                       | -                        | 50,000.00               |
| <b>TOTAL OTHER INCOME</b>                             | <b>153,942.87</b>        | <b>789,298.76</b>       |
| <b>NET INCOME (LOSS)</b>                              | <b>P 1,289,488.66</b>    | <b>8,823,675.10</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



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

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

**GENERAL INCOME**

|                        |                                     | CURRENT MONTH         | YEAR TO DATE         |
|------------------------|-------------------------------------|-----------------------|----------------------|
| <b>BUSINESS INCOME</b> |                                     |                       |                      |
| 4-02-02-090            | Income from Waterworks System       | P 6,362,212.51        | 55,023,583.43        |
| 4-02-02-990            | Other Business Income               | 330,786.00            | 3,134,395.00         |
| 4-02-02-230            | Fines and Penalties-Business Income | 155,297.76            | 871,530.41           |
| <b>GROSS INCOME</b>    |                                     | <b>P 6,848,296.27</b> | <b>59,029,508.84</b> |

**EXPENSES**

**PERSONNEL SERVICES**

|             |                            |   |              |               |
|-------------|----------------------------|---|--------------|---------------|
| 5-01-01-010 | Salaries and Wages-Regular | P | 1,480,858.02 | 13,247,410.67 |
|-------------|----------------------------|---|--------------|---------------|

**OTHER COMPENSATION**

|              |  |  |                   |                     |
|--------------|--|--|-------------------|---------------------|
| 5-01-02-010  | Personnel Economic Relief Allowance (PERA) |  | 118,000.00        | 1,061,044.99        |
| 5-01-02-020  | Representation Allowance (RA)              |  | 28,500.00         | 256,500.00          |
| 5-01-02-030  | Transportation Allowance (TA)              |  | 20,000.00         | 180,000.00          |
| 5-01-02-040  | Clothing/Uniform Allowance                 |  | -                 | 354,000.00          |
| 5-01-02-100  | Honoraria                                  |  | 57,160.00         | 509,040.00          |
| 5-01-02-110  | Hazard Pay                                 |  | -                 | 770,000.00          |
| 5-01-02-120  | Longevity Pay                              |  | -                 | 30,000.00           |
| 5-01-04-030  | Terminal Leave Benefits                    |  | -                 | 368,814.59          |
| 5-01-04-990  | Other Personnel Benefits                   |  | 3,850.00          | 1,596,592.00        |
| <b>TOTAL</b> |  |  | <b>227,510.00</b> | <b>5,125,991.58</b> |

**PERSONNEL BENEFITS CONTRIBUTIONS**

|              |   |  |                   |                     |
|--------------|---|--|-------------------|---------------------|
| 5-01-03-010  | Life and Retirement Insurance Contributions |  | 170,061.50        | 1,526,453.54        |
| 5-01-03-020  | PAG-IBIG Contributions                      |  | 5,900.00          | 53,100.00           |
| 5-01-03-030  | PHILHEALTH Contributions                    |  | 19,072.30         | 171,516.07          |
| 5-01-03-040  | ECC Contributions                           |  | 5,900.00          | 53,100.00           |
| <b>TOTAL</b> |   |  | <b>200,933.80</b> | <b>1,804,169.61</b> |

**TOTAL PERSONNEL SERVICES**

**1,909,301.82      20,177,571.86**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

|             |                            |  |          |            |
|-------------|----------------------------|--|----------|------------|
| 5-02-01-010 | Traveling Expenses - Local |  | 4,288.00 | 203,720.09 |
| 5-02-02-010 | Training Expenses          |  | -        | 223,100.15 |

**SUPPLIES AND MATERIALS EXPENSES**

|  |  |  |                   |                     |
|--|--|--|-------------------|---------------------|
| 5-02-03-010                                  | Office Supplies Expense                        |  | 21,065.47         | 289,794.30          |
| 5-02-03-020                                  | Accountable Forms Expenses                     |  | -                 | 2,100.00            |
| 5-02-03-090                                  | Fuel, Oil and Lubricant Expenses-Genset        |  | 6,049.49          | 219,961.41          |
| 5-02-03-090                                  | Fuel, Oil and Lubricant Expenses-Service       |  | 39,078.57         | 404,586.72          |
| 5-02-03-210                                  | Semi-Expendable Machinery & Equipment Expenses |  | 27,821.00         | 90,311.00           |
| 5-02-03-220                                  | Semi-Expendable-Furnitures & Fixtures Expenses |  | -                 | 48,510.15           |
| 5-02-03-990                                  | Other Supplies Expenses                        |  | 666,283.16        | 4,193,532.77        |
| <b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b> |  |  | <b>760,297.69</b> | <b>5,248,796.35</b> |

**UTILITY EXPENSES**

|                               |                      |  |                     |                      |
|-------------------------------|----------------------|--|---------------------|----------------------|
| 5-02-04-010                   | Water Expenses       |  | 786,979.50          | 5,697,790.00         |
| 5-02-04-020                   | Electricity Expenses |  | 825,921.43          | 7,954,607.49         |
| <b>TOTAL UTILITY EXPENSES</b> |                      |  | <b>1,612,900.93</b> | <b>13,652,397.49</b> |

**COMMUNICATION EXPENSES**

|                                     |  |  |                  |                   |
|-------------------------------------|--|--|------------------|-------------------|
| <b>5-02-05-020</b>                  | <b>Telephone Expenses</b>                          |  |                  |                   |
|                                     | 01 Telephone Expenses-Mobile                       |  | 6,375.46         | 57,656.68         |
|                                     | 02 Telephone Expenses-Landline                     |  | 771.30           | 7,329.18          |
| 5-02-05-030                         | Internet Expense                                   |  | 5,820.00         | 52,851.00         |
| 5-02-05-040                         | Cable, Satellite, Telegraph & Radio Expenses       |  | 310.00           | 3,620.00          |
| <b>TOTAL COMMUNICATION EXPENSES</b> |  |  | <b>13,276.76</b> | <b>121,456.86</b> |
| 5-02-99-060                         | Membership Dues and Contributions to Organizations |  | -                | 42,649.00         |
| 5-02-99-050                         | Rent Expense                                       |  | 18,030.00        | 162,270.00        |
| 5-02-99-030                         | Representation Expenses                            |  | 13,166.00        | 283,861.43        |
| 5-02-99-070                         | Subscription Expenses                              |  | 500.00           | 5,075.00          |

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

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**

For the Month Ended September 30, 2020

|  |                       |                      |
|--|-----------------------|----------------------|
| <b>PROFESSIONAL EXPENSES</b>   |                       |                      |
| 5-02-11-010 Legal Services   | 1,100.00              | 5,000.00             |
| 5-02-12-030 Security Services  | 154,000.00            | 1,376,200.00         |
| <b>TOTAL PROFESSIONAL SERVICES</b>   | <b>155,100.00</b>     | <b>1,381,200.00</b>  |
| <b>REPAIRS AND MAINTENANCE</b>   |                       |                      |
| <b>5-02-13-030 Repairs and Maintenance-Infrastructure Assets</b>               |                       |                      |
| 05 Power Supply System   | 4,800.00              | 49,100.00            |
| 11 Plant-Utility Plant in Service (UPIS)                                       | 83,747.44             | 536,015.57           |
| 5-02-13-040 Repairs and Maintenance-Buildings and Other Structures (Buildings) | 153,985.40            | 313,802.00           |
| 5-02-13-050 Repairs and Maintenance-Machinery & Equipment (Office Equipment)   | -                     | 24,482.00            |
| 03 Repairs and Maint-Machinery & Equipment (ICTE)                              | -                     | 21,204.00            |
| 99 Repairs and Maintenance-Machinery and Equipment (OME)                       | 28,650.00             | 326,350.01           |
| 5-02-13-060 Repairs and Maintenance-Transportation Equipment (Motor Vehicles)  | 5,150.00              | 66,616.00            |
| 5-02-13-070 Repairs and Maintenance-Furnitures and Fixtures                    | -                     | 5,740.00             |
| <b>TOTAL REPAIRS AND MAINTENANCE</b>   | <b>276,332.84</b>     | <b>1,343,309.58</b>  |
| <b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>                                |                       |                      |
| 5-02-15-010 Taxes, Duties and Licenses   | 154,378.15            | 1,186,799.87         |
| 5-02-15-030 Insurance Expenses   | 19,134.25             | 162,544.21           |
| <b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>                          | <b>173,512.40</b>     | <b>1,349,344.08</b>  |
| <b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>                              |                       |                      |
| 5-05-01-020 Depreciation-Land Improvements, Building                           | 24,771.66             | 222,944.94           |
| 5-05-01-040 Depreciation-Office Building                                       | 34,394.51             | 313,183.39           |
| 5-05-01-050 Depreciation-Office Equipment                                      | 13,959.65             | 125,636.85           |
| 5-05-01-070 Depreciation-Furnitures and Fixtures                               | 1,989.13              | 17,009.67            |
| 5-05-01-050 Depreciation-IT Equipment and Software                             | 134,532.42            | 885,663.29           |
| 5-05-01-050 Depreciation-Other Machineries and Equipment                       | 186,499.88            | 1,682,891.45         |
| 5-05-01-060 Depreciation-Motor Vehicles  | 39,535.17             | 355,816.53           |
| 05-02-13-030-11 Depreciation-Plant-Utility Plant in Service (UPIS)             | 276,766.16            | 2,513,836.29         |
| <b>TOTAL DEPRECIATION</b>  | <b>712,448.58</b>     | <b>6,116,982.41</b>  |
| 5-02-99-990 Other Maintenance & Operating Expenses                             | 11,050.00             | 151,050.00           |
| <b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>                          | <b>3,750,903.20</b>   | <b>30,285,212.44</b> |
| <b>FINANCIAL EXPENSES</b>  |                       |                      |
| 5-03-01-020 Interest Expense   | 52,545.46             | 532,348.20           |
| <b>Total</b>   | <b>52,545.46</b>      | <b>532,348.20</b>    |
| <b>TOTAL EXPENSES</b>  | <b>P 5,712,750.48</b> | <b>50,995,132.50</b> |
| <b>INCOME (LOSS) FROM OPERATION</b>  |                       |                      |
|  | <b>P 1,135,545.79</b> | <b>8,034,376.34</b>  |
| 4-02-02-210 Interest Income  | 3,942.87              | 21,132.12            |
| 4-06-03-990 Miscellaneous Income   | 150,000.00            | 718,166.64           |
| 4-06-01-020 Gain on Sale of Disposed Assets                                    | -                     | 50,000.00            |
| <b>Total</b>   | <b>153,942.87</b>     | <b>789,298.76</b>    |
| <b>NET INCOME (LOSS) BEFORE INCOME TAX</b>                                     | <b>P 1,289,488.66</b> | <b>8,823,675.10</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



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

**CONDENSED STATEMENT OF FINANCIAL POSITION**  
 As at September 30, 2020

**ASSETS**

**CURRENT ASSETS**

|                             |   |               |
|-----------------------------|---|---------------|
| Cash on Hand                | P | 425,031.00    |
| Cash in Bank-Local Currency |   | 16,262,459.78 |
| Receivables                 |   | 3,614,168.80  |
| Inventories                 |   | 3,237,857.86  |
| Prepayments                 |   | 162,046.68    |

|                             |  |                             |
|-----------------------------|--|-----------------------------|
| <b>TOTAL CURRENT ASSETS</b> |  | <b><u>23,701,564.12</u></b> |
|-----------------------------|--|-----------------------------|

**INVESTMENT**

|              |  |              |
|--------------|--|--------------|
| Sinking Fund |  | 2,106,413.67 |
|--------------|--|--------------|

|                         |  |                            |
|-------------------------|--|----------------------------|
| <b>TOTAL INVESTMENT</b> |  | <b><u>2,106,413.67</u></b> |
|-------------------------|--|----------------------------|

**NON-CURRENT ASSETS**

|  |  |                 |
|--|--|-----------------|
| Property, Plant & Equipment                          |  | 170,751,375.29  |
| Accumulated Depreciation-Property, Plant & Equipment |  | (60,205,338.78) |
| Other Assets   |  | 3,280,127.39    |

|                                 |  |                              |
|---------------------------------|--|------------------------------|
| <b>TOTAL NON-CURRENT ASSETS</b> |  | <b><u>113,826,163.90</u></b> |
|---------------------------------|--|------------------------------|

|                     |          |                              |
|---------------------|----------|------------------------------|
| <b>TOTAL ASSETS</b> | <b>P</b> | <b><u>139,634,141.69</u></b> |
|---------------------|----------|------------------------------|

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

|  |   |              |
|--|---|--------------|
| Payables                               | P | 2,592,195.91 |
| Inter-Agency Payables                  |   | 1,323,587.81 |
| Guaranty Deposits Payable              |   | 14,850.00    |
| Current Portion of Long Term Liability |   | 3,877,021.68 |

|                                  |  |                            |
|----------------------------------|--|----------------------------|
| <b>TOTAL CURRENT LIABILITIES</b> |  | <b><u>7,807,655.40</u></b> |
|----------------------------------|--|----------------------------|

**NON-CURRENT LIABILITIES**

|                        |  |               |
|------------------------|--|---------------|
| Loans Payable-Domestic |  | 8,900,302.46  |
| Leave Benefits Payable |  | 10,777,096.32 |

|                                      |  |                             |
|--------------------------------------|--|-----------------------------|
| <b>TOTAL NON-CURRENT LIABILITIES</b> |  | <b><u>19,677,398.78</u></b> |
|--------------------------------------|--|-----------------------------|

|                          |          |                             |
|--------------------------|----------|-----------------------------|
| <b>TOTAL LIABILITIES</b> | <b>P</b> | <b><u>27,485,054.18</u></b> |
|--------------------------|----------|-----------------------------|

**EQUITY**

|                            |  |                |
|----------------------------|--|----------------|
| Retained Earnings          |  | 103,325,412.41 |
| Income and Expense Summary |  | 8,823,675.10   |

|                     |          |                              |
|---------------------|----------|------------------------------|
| <b>TOTAL EQUITY</b> | <b>P</b> | <b><u>112,149,087.51</u></b> |
|---------------------|----------|------------------------------|

|                                     |          |                              |
|-------------------------------------|----------|------------------------------|
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>P</b> | <b><u>139,634,141.69</u></b> |
|-------------------------------------|----------|------------------------------|

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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 FINANCIAL POSITION**

As at September 30, 2020

**ASSETS**

**CURRENT ASSETS**

|   |   |                      |
|---|---|----------------------|
| <b>Cash on Hand</b>                                       | P | <b>425,031.00</b>    |
| 1-01-01-010 Cash Collecting Officers                      |   | 405,031.00           |
| 1-01-01-020 Petty Cash Fund                               |   | 20,000.00            |
| <b>Cash in Bank-Local Currency</b>                        |   | <b>16,262,459.78</b> |
| 1-01-02-020 Cash in Bank-Local Currency, Current Account  |   | 13,654,536.08        |
| 1-01-02-030 Cash in Bank-Local Currency, Savings Account  |   | 459,329.19           |
| 1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net |   | 2,148,594.51         |
| <b>Receivables</b>  |   | <b>3,614,168.80</b>  |
| 1-03-01-010 Accounts Receivables, Net                     |   | 3,277,447.27         |
| 1-03-01-010 Accounts Receivable                           |   | 3,755,561.76         |
| 1-03-01-010 Accounts Receivable-Others                    |   | 164,588.00           |
| 1-03-01-011 Allowance for Doubtful Accounts               |   | (642,702.49)         |
| 1-03-05-010 Receivable-Disallowances                      |   | 46,441.48            |
| 1-99-03-990 Other Deposits                                |   | 290,280.05           |
| <b>Inventories</b>  |   | <b>3,237,857.86</b>  |
| 1-04-04-010 Office Supplies Inventory                     |   | 140,303.90           |
| 1-04-04-020 Accountable Forms Inventory                   |   | 9,180.00             |
| 1-04-04-990 Other Supplies Inventory                      |   | 3,088,373.96         |
| <b>Prepayments</b>  |   | <b>162,046.68</b>    |
| 1-99-02-050 Prepaid Insurance                             |   | 132,092.36           |
| 1-99-02-030 Prepaid Registration                          |   | 15,045.22            |
| 1-99-02-990 Other Prepayments                             |   | 14,909.10            |
| <b>TOTAL CURRENT ASSETS</b>                               |   | <b>23,701,564.12</b> |

**INVESTMENT**

|                          |  |                     |
|--------------------------|--|---------------------|
| 1-02-07-010 Sinking Fund |  | 2,106,413.67        |
| <b>TOTAL INVESTMENT</b>  |  | <b>2,106,413.67</b> |

**NON-CURRENT ASSETS**

|  |  |                       |
|--|--|-----------------------|
| <b>Property, Plant and Equipment</b>                         |  |                       |
| 1-06-01-010 Land   |  | <b>13,257,863.51</b>  |
| 1-06-02-990 Other Land Improvements, Net                     |  | <b>2,454,781.90</b>   |
| 1-06-02-990 Other Land Improvements                          |  | 4,661,501.12          |
| 1-06-02-991 Accumulated Depreciation-Other Land Improvements |  | (2,206,719.22)        |
| 1-06-04-010 Buildings, Net                                   |  | <b>10,264,730.58</b>  |
| 1-06-04-010 Buildings  |  | 13,757,804.40         |
| 1-06-04-011 Accumulated Depreciation-Buildings               |  | (3,493,073.82)        |
| 1-06-05-020 Office Equipment, Net                            |  | <b>548,461.36</b>     |
| 1-06-05-020 Office Equipment                                 |  | 1,568,896.00          |
| 1-06-05-021 Accumulated Depreciation-Office Equipment        |  | (1,020,434.64)        |
| 1-06-07-010 Furnitures and Fixtures, Net                     |  | <b>166,285.90</b>     |
| 1-06-07-010 Furnitures and Fixtures                          |  | 282,217.13            |
| 1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures   |  | (115,931.23)          |
| 1-06-05-030 Information & Communication Technology Equipment |  | <b>6,490,327.23</b>   |
| 1-06-05-030 Information & Communication Technology Equipment |  | 8,901,498.70          |
| 1-06-05-031 Accumulated Depreciation-ICTE                    |  | (2,411,171.47)        |
| 1-06-05-990 Other Machineries & Equipment, Net               |  | <b>14,288,798.23</b>  |
| 1-06-05-990 Other Machineries & Equipment                    |  | 28,126,584.06         |
| 1-06-05-991 Accumulated Depn.-Equipment                      |  | (13,837,785.83)       |
| 1-06-06-010 Motor Vehicles                                   |  | <b>1,752,229.04</b>   |
| 1-06-06-010 Motor Vehicles                                   |  | 5,139,737.06          |
| 1-06-06-011 Accumulated Depreciation-Motor Vehicles          |  | (3,387,508.02)        |
| 1-06-03-010 Infrastructure Asset-Plant                       |  | <b>60,576,454.76</b>  |
| 1-06-03-010 Plant-Utility Plant in Service (UPIS)            |  | 93,583,691.31         |
| 1-06-98-111 Accumulated Depreciation-Plant (UPIS)            |  | (33,007,236.55)       |
| 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 |  | <b>746,104.00</b>     |
| <b>Other Assets</b>  |  |                       |
| 1-99-99-990 Other Assets                                     |  | <b>3,280,127.39</b>   |
| <b>TOTAL NON-CURRENT ASSETS</b>                              |  | <b>113,826,163.90</b> |

|                     |          |                       |
|---------------------|----------|-----------------------|
| <b>TOTAL ASSETS</b> | <b>P</b> | <b>139,634,141.69</b> |
|---------------------|----------|-----------------------|



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

**DETAILED STATEMENT OF FINANCIAL POSITION**

As at September 30, 2020

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

|   |          |                     |
|---|----------|---------------------|
| <b>Payable Accounts</b>                       | <b>P</b> | <b>2,592,195.91</b> |
| 2-01-01-010 Accounts Payable                  |          | 2,592,195.91        |
| <b>Inter Agency Payables</b>                  |          | <b>1,323,587.81</b> |
| 2-02-01-010 Due to BIR                        |          | 758,279.79          |
| 2-02-01-020 Due to GSIS                       |          | 479,255.71          |
| 2-02-01-030 Due to PAG-IBIG                   |          | 47,908.00           |
| 2-02-01-040 Due to PHILHEALTH                 |          | 38,144.31           |
| <b>Other Liability Accounts</b>               |          | <b>14,850.00</b>    |
| 2-04-01-040 Guaranty Deposits Payable         |          | 14,850.00           |
| <b>Current Portion of Long Term Liability</b> |          | <b>3,877,021.68</b> |
| 2-01-02-040 Loans Payable - LWUA              |          | 1,188,255.00        |
| 2-01-02-040 Loans Payable - DBP               |          | 2,688,766.68        |
| <b>TOTAL CURRENT LIABILITIES</b>              |          | <b>7,807,655.40</b> |

**NON-CURRENT LIABILITIES**

|                                      |  |                      |
|--------------------------------------|--|----------------------|
| 2-01-02-040 Loans Payable-LWUA       |  | 3,298,705.33         |
| 2-01-02-040 Loans Payable-DBP        |  | 5,601,597.13         |
| <b>Other Long-Term Liabilities</b>   |  |                      |
| 2-06-01-020 Leave Benefits Payable   |  | 10,777,096.32        |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |  | <b>19,677,398.78</b> |

**EQUITY**

|  |  |                       |
|--|--|-----------------------|
| 3-07-01-010 Retained Earnings          |  | 103,325,412.41        |
| 3-03-01-010 Income and Expense Summary |  | 8,823,675.10          |
| <b>TOTAL EQUITY</b>                    |  | <b>112,149,087.51</b> |

**TOTAL LIABILITIES AND EQUITY** **P** **139,634,141.69**

(0.00)

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