

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

STATEMENT OF CASH FLOW
 For the Month Ended March 31, 2021

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 6,076,721.92	18,375,173.10
Water Sales	6,076,721.92	18,375,173.10
Collection of Income	703,371.95	1,848,805.10
Total Cash Inflows	6,780,093.87	20,223,978.20
Cash Outflows:		
Payment of Operating Expenses	2,818,114.27	7,108,425.23
Set-up of Petty Cash		50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,001,237.64	3,115,880.52
Purchase of:		
IT/Equipment/Office Supplies	108,895.11	126,385.11
Service Connection Materials		881,577.40
Advances to Officers & Employees	1,140,101.26	3,734,639.42
Adjustment for Unreleased checks		421,397.94
Others: Bank Error		
Total Cash Outflows	(5,068,348.28)	(15,438,305.62)
Total Cash Provided (Used) by Operating Activities	P 1,711,745.59	4,785,672.58
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	45,024.00	142,912.00
Interest from Current and Time Deposits	3,353.75	4,822.59
Cash Outflows:		
Withdrawal of Time Deposit Placement		
Transfer of funds from DBP	45,024.00	392,912.00
Purchase of Lot/Motorcycle		
Purchase/Construction of Other Property, Plant and Equipment	1,129,302.08	1,873,337.80
Total Cash Provided (Used) by Investing Activities	P (1,125,948.33)	(2,118,515.21)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	369,082.93	1,107,033.12
Total Cash Provided (Used) by Financing Activities	P (369,082.93)	(1,107,033.12)
Cash Provided (Used) by Operating, Investing, & Financing Activities	216,714.33	1,560,124.25
Add : Cash and Cash Equivalents-Beginning	13,889,309.25	12,545,899.33
Cash and Cash Equivalents, Ending	P 14,106,023.58	14,106,023.58

BREAKDOWN:

Cash in Vault	P 208,339.23	
Cash in Bank-Current Account	11,287,299.56	
Cash in Bank-Savings Account	457,753.87	
Cash in Bank-Time Deposit	2,152,630.92	
Total	P 14,106,023.58	-

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

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended March 31, 2021

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 5,774,836.33	17,797,235.32
4-02-02-990	Other Business Income	579,301.76	1,405,209.59
4-02-02-230	Fines and Penalties-Business Income	124,947.69	418,636.61
GROSS INCOME		P 6,479,085.78	19,621,081.52

EXPENSES

PERSONNEL SERVICES

5-01-01-010	Salaries and Wages-Regular	P	<u>1,534,094.64</u>	<u>4,592,548.28</u>
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OTHER COMPENSATION

5-01-02-010	Personnel Economic Relief Allowance (PERA)		115,818.18	347,818.18
5-01-02-020	Representation Allowance (RA)		28,500.00	85,500.00
5-01-02-030	Transportation Allowance (TA)		28,500.00	85,500.00
5-01-02-040	Clothing/Uniform Allowance		-	348,000.00
5-01-02-100	Honoraria		57,160.00	184,480.00
5-01-02-120	Longevity Pay		5,000.00	5,000.00
TOTAL			<u>234,978.18</u>	<u>1,056,298.18</u>

PERSONNEL BENEFITS CONTRIBUTIONS

5-01-03-010	Life and Retirement Insurance Contributions		174,962.32	524,568.76
5-01-03-020	PAG-IBIG Contributions		5,800.00	17,400.00
5-01-03-030	PHILHEALTH Contributions		19,543.23	58,600.80
5-01-03-040	ECC Contributions		5,800.00	17,400.00
TOTAL			<u>206,105.55</u>	<u>617,969.56</u>

TOTAL PERSONNEL SERVICES

1,975,178.37 6,266,816.02

MAINTENANCE AND OTHER OPERATING EXPENSES

5-02-01-010	Traveling Expenses - Local		4,400.00	13,910.00
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SUPPLIES AND MATERIALS EXPENSES

5-02-03-010	Office Supplies Expense		32,524.54	105,957.26
5-02-03-020	Accountable Forms Expenses		510.00	1,530.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		1,523.79	43,476.14
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		45,506.78	120,644.68
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		34,850.00	42,650.00
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		17,987.50	17,987.50
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses		584,212.45	1,349,538.07
5-02-03-990	Other Supplies & Materials Expenses		9,470.25	14,605.25
TOTAL SUPPLIES AND MATERIALS EXPENSES			<u>726,585.31</u>	<u>1,696,388.90</u>

UTILITY EXPENSES

5-02-04-010	Water Expenses		902,899.50	2,535,761.50
5-02-04-020	Electricity Expenses		709,964.08	2,671,913.71
TOTAL UTILITY EXPENSES			<u>1,612,863.58</u>	<u>5,207,675.21</u>

COMMUNICATION EXPENSES

5-02-05-020	Telephone Expenses			
	01 Telephone Expenses-Mobile		6,521.65	18,134.63
	02 Telephone Expenses-Landline		898.70	2,640.05
5-02-05-030	Internet Expense		6,055.00	18,660.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		970.00	1,540.00
TOTAL COMMUNICATION EXPENSES			<u>14,445.35</u>	<u>40,974.68</u>

5-02-99-060	Membership Dues and Contributions to Organizations		6,311.00	22,433.00
5-02-99-050	Rent Expense		18,030.00	54,090.00
5-02-99-030	Representation Expenses		27,950.00	105,399.20
5-02-99-070	Subscription Expenses		300.00	725.00

Republic of the Philippines
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DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended March 31, 2021

PROFESSIONAL EXPENSES			
5-02-11-010	Legal Services	300.00	400.00
5-02-11-020	Auditing Services	-	281,906.07
5-02-12-030	Security Services	154,000.00	456,866.66
TOTAL PROFESSIONAL SERVICES		154,300.00	739,172.73
REPAIRS AND MAINTENANCE			
5-02-13-030 Repairs and Maintenance-Infrastructure Assets			
	11 Plant-Utility Plant in Service (UPIS)	21,011.00	170,479.48
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	71,250.00	96,635.00
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	7,395.00	7,395.00
5-02-13-050 Repairs and Maint-Machinery & Equipment			
	03 Repairs and Maint-Machinery & Equipment (ICTE)	4,070.00	5,005.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	88,398.00	186,047.60
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	1,630.00	33,180.00
TOTAL REPAIRS AND MAINTENANCE		193,754.00	498,742.08
TAXES, INSURANCE PREMIUMS AND OTHER FEES			
5-02-15-010	Taxes, Duties and Licenses	133,978.52	404,613.57
5-02-15-030	Insurance Expenses	19,767.47	58,562.23
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		153,745.99	463,175.80
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES			
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97	70,819.29
5-05-01-040	Depreciation-Office Building	34,270.76	102,812.28
5-05-01-050	Depreciation-Office Equipment	16,899.65	50,698.95
5-05-01-070	Depreciation-Furnitures and Fixtures	2,487.88	7,463.64
5-05-01-050	Depreciation-IT Equipment and Software	133,205.75	399,062.85
5-05-01-050	Depreciation-Other Machineries and Equipment	185,036.85	543,028.05
5-05-01-060	Depreciation-Motor Vehicles	42,051.98	121,122.32
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	253,974.08	813,311.34
TOTAL DEPRECIATION		689,202.92	2,108,318.72
5-02-99-990	Other Maintenance & Operating Expenses	13,975.00	36,075.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		3,615,863.15	10,987,080.32
FINANCIAL EXPENSES			
5-03-01-020	Interest Expense	44,568.13	134,975.99
	Total	44,568.13	134,975.99
TOTAL EXPENSES		P 5,635,609.65	17,388,872.33
INCOME (LOSS) FROM OPERATION		P 843,476.13	2,232,209.19
4-02-02-210	Interest Income	3,579.13	5,047.97
4-06-03-990	Miscellaneous Income	25,010.00	86,010.00
	Total	28,589.13	91,057.97
NET INCOME (LOSS) BEFORE INCOME TAX		P 872,065.26	2,323,267.16

Prepared by:


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Reviewed by:


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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 March 31, 2021

ASSETS

CURRENT ASSETS

Cash on Hand	P	258,339.23
Cash in Bank-Local Currency		13,897,684.35
Receivables		2,764,526.91
Inventories		3,876,796.97
Prepayments		115,985.40

TOTAL CURRENT ASSETS		<u>20,913,332.86</u>
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INVESTMENT

Sinking Fund		2,356,854.37
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TOTAL INVESTMENT		<u>2,356,854.37</u>
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NON-CURRENT ASSETS

Property, Plant & Equipment		176,727,473.27
Accumulated Depreciation-Property, Plant & Equipment		(63,621,019.98)
Other Assets		3,793,141.39

TOTAL NON-CURRENT ASSETS		<u>116,899,594.68</u>
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TOTAL ASSETS	P	<u>140,169,781.91</u>
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	3,796,085.82
Inter-Agency Payables		1,312,048.29
Guaranty Deposits Payable		130,684.75
Current Portion of Long Term Liability		3,913,546.68

TOTAL CURRENT LIABILITIES		<u>9,152,365.54</u>
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NON-CURRENT LIABILITIES

Loans Payable-Domestic		6,934,211.12
Leave Benefits Payable		12,136,780.17

TOTAL NON-CURRENT LIABILITIES		<u>19,070,991.29</u>
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TOTAL LIABILITIES	P	<u>28,223,356.83</u>
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EQUITY

Retained Earnings		109,623,157.92
Income and Expense Summary		2,323,267.16

TOTAL EQUITY	P	<u>111,946,425.08</u>
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TOTAL LIABILITIES AND EQUITY	P	<u>140,169,781.91</u>
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 Division Manager B

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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 March 31, 2021

ASSETS

CURRENT ASSETS

Cash on Hand	P	258,339.23
1-01-01-010 Cash Collecting Officers		208,339.23
1-01-01-020 Petty Cash Fund		50,000.00
Cash in Bank-Local Currency		13,897,684.35
1-01-02-020 Cash in Bank-Local Currency, Current Account		11,287,299.56
1-01-02-030 Cash in Bank-Local Currency, Savings Account		457,753.87
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,152,630.92
Receivables		2,764,526.91
1-03-01-010 Accounts Receivables, Net		2,427,805.38
1-03-01-010 Accounts Receivable		3,132,947.07
1-03-01-010 Accounts Receivable-Others		89,588.00
1-03-01-011 Allowance for Doubtful Accounts		(794,729.69)
1-03-05-010 Receivable-Disallowances		46,441.48
1-99-03-990 Other Deposits		290,280.05
Inventories		3,876,796.97
1-04-04-010 Office Supplies Inventory		172,687.31
1-04-04-020 Accountable Forms Inventory		6,630.00
1-04-04-220 Supplies and Materials for Water Sytem Operations		3,697,479.66
Prepayments		115,985.40
1-99-02-050 Prepaid Insurance		58,279.30
1-99-02-030 Prepaid Registration		11,369.38
1-99-02-990 Other Prepayments		46,336.72
TOTAL CURRENT ASSETS		20,913,332.86

INVESTMENT

1-02-07-010 Sinking Fund		2,356,854.37
TOTAL INVESTMENT		2,356,854.37

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		16,257,863.51
1-06-02-990 Other Land Improvements, Net		2,309,647.63
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,351,853.49)
1-06-04-010 Buildings, Net		10,011,091.02
1-06-04-010 Buildings		13,708,304.40
1-06-04-011 Accumulated Depreciation-Buildings		(3,697,213.38)
1-06-05-020 Office Equipment, Net		631,956.46
1-06-05-020 Office Equipment		1,634,026.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,002,069.54)
1-06-07-010 Furnitures and Fixtures, Net		196,403.62
1-06-07-010 Furnitures and Fixtures		331,717.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(135,313.51)
1-06-05-030 Information & Communication Technology Equipment		6,175,998.84
1-06-05-030 Information & Communication Technology Equipment		9,251,444.70
1-06-05-031 Accumulated Depreciation-ICTE		(3,075,445.86)
1-06-05-990 Other Machineries & Equipment, Net		14,405,515.86
1-06-05-990 Other Machineries & Equipment		28,863,858.04
1-06-05-991 Accumulated Deprn.-Equipment		(14,458,342.18)
1-06-06-010 Motor Vehicles		1,747,403.21
1-06-06-010 Motor Vehicles		5,374,639.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(3,627,235.85)
1-06-03-010 Infrastructure Asset-Plant		60,144,958.14
1-06-03-010 Plant-Utility Plant in Service (UPIS)		94,693,026.31
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(34,548,068.17)
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		60,180.00
1-06-99-030 Construction in Progress - Buildings & Other Structures		1,165,435.00
Other Assets		
1-99-99-990 Other Assets		3,793,141.39
TOTAL NON-CURRENT ASSETS		116,899,594.68

TOTAL ASSETS	P	140,169,781.91
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Republic of the Philippines
SANTA ROSA (NE) WATER DISTRICT
Santa Rosa Nueva Ecija

DETAILED STATEMENT OF FINANCIAL POSITION
As at March 31, 2021

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	3,796,085.82
2-01-01-010 Accounts Payable		3,796,085.82
Inter Agency Payables		1,312,048.29
2-02-01-010 Due to BIR		722,189.38
2-02-01-020 Due to GSIS		518,414.84
2-02-01-030 Due to PAG-IBIG		32,358.00
2-02-01-040 Due to PHILHEALTH		39,086.07
Other Liability Accounts		130,684.75
2-04-01-040 Guaranty Deposits Payable		130,684.75
Current Portion of Long Term Liability		3,913,546.68
2-01-02-040 Loans Payable - LWUA		1,224,780.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		9,152,365.54

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA		2,676,997.33
2-01-02-040 Loans Payable-DBP		4,257,213.79
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		12,136,780.17
TOTAL NON-CURRENT LIABILITIES		19,070,991.29

EQUITY


3-07-01-010 Retained Earnings		109,623,157.92
3-03-01-010 Income and Expense Summary		2,323,267.16
TOTAL EQUITY		111,946,425.08
TOTAL LIABILITIES AND EQUITY	P	140,169,781.91

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