

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

**STATEMENT OF CASH FLOW**  
 For the Month Ended June 30, 2021

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 6,444,755.05	38,068,731.53
Water Sales	6,444,755.05	37,998,801.53
Other Receivables	-	69,930.00
Collection of COA Disallowances	-	46,441.48
Collection of Income	754,026.08	3,909,260.64
<b>Total Cash Inflows</b>	<b>7,198,781.13</b>	<b>42,024,433.65</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	2,127,022.61	15,422,153.51
Set-up of Petty Cash	-	50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,003,877.81	6,696,417.88
Purchase of:		
IT/Equipment/Office Supplies	-	305,814.91
Service Connection Materials	1,462,355.18	4,261,243.08
Advances to Officers & Employees	1,082,515.56	6,977,253.83
Adjustment for Unreleased checks	-	421,397.94
wv Others: Bank Error	-	-
<b>Total Cash Outflows</b>	<b>(5,675,771.16)</b>	<b>(34,134,281.15)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 1,523,009.97</b>	<b>7,890,152.50</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	32,794.00	252,082.00
Interest from Current and Time Deposits	4,255.15	10,572.52
<b>Cash Outflows:</b>		
Transfer of funds from DBP	32,794.00	502,082.00
Purchase/Construction of Other Property, Plant and Equipment	328,107.85	3,888,322.18
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (323,852.70)</b>	<b>(4,127,749.66)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	364,697.80	2,205,439.76
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (364,697.80)</b>	<b>(2,205,439.76)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>834,459.47</b>	<b>1,556,963.08</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>13,268,402.94</b>	<b>12,545,899.33</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 14,102,862.41</b>	<b>14,102,862.41</b>


BREAKDOWN:

Cash in Vault	P 548,595.20	
Cash in Bank-Current Account	10,941,464.84	
Cash in Bank-Savings Account	457,610.57	
Cash in Bank-Time Deposit	2,155,191.80	
<b>Total</b>	<b>P 14,102,862.41</b>	-

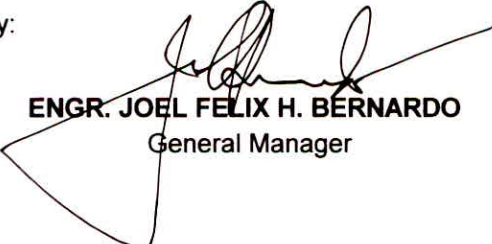
Prepared by:

  
**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, 2021

	<b>INCOME</b>	
	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>GENERAL INCOME</b>		
<b>Business Income</b>		
Income from Waterworks System	P 6,429,879.21	37,544,503.74
Other Business Income	587,185.99	2,981,137.81
Fines & Penalties-Other Business Income	283,720.92	937,081.63
<b>GROSS INCOME</b>	<b>P 7,300,786.12</b>	<b>41,462,723.18</b>
<b>EXPENSES</b>		
<b>PERSONNEL SERVICES</b>		
Salaries and Wages	P 1,547,064.00	9,233,144.28
<b>OTHER COMPENSATION</b>		
Other Personnel Benefits	267,099.25	3,271,821.43
Personnel Benefits Contributions	212,792.59	1,242,997.33
Total Other Compensation	479,891.84	4,514,818.76
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,026,955.84</b>	<b>13,747,963.04</b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Travelling Expenses	1,802.00	23,268.00
Training Expenses	1,600.00	3,600.00
Supplies and Materials Expenses	1,010,988.18	4,330,387.77
Utility Expenses	1,705,048.57	10,295,159.64
Communication Expenses	11,832.44	79,801.02
Membership Dues and Contributions to Organizations	12,622.00	35,055.00
Rent Expense	18,030.00	108,180.00
Representation Expenses	7,800.00	147,178.00
Subscription Expenses	-	1,550.00
Professional Services	131,600.00	1,174,339.39
Repairs and Maintenance	27,470.00	1,010,890.94
Taxes, Insurance Premiums and Other Fees	157,456.12	946,856.44
Depreciation Expenses	702,641.25	4,225,596.99
Other Maintenance & Operating Expenses	49,650.00	108,150.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>3,838,540.56</b>	<b>22,490,013.19</b>
<b>FINANCIAL EXPENSES</b>		
Interest Expenses	38,890.82	257,264.29
<b>TOTAL FINANCIAL EXPENSES</b>	<b>38,890.82</b>	<b>257,264.29</b>
<b>TOTAL EXPENSES</b>	<b>P 5,904,387.22</b>	<b>36,495,240.52</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P 1,396,398.90</b>	<b>4,967,482.66</b>
<b>OTHER INCOME</b>		
Interest Revenue	4,493.45	11,036.20
Miscellaneous Income	82,250.00	272,650.66
<b>TOTAL OTHER INCOME</b>	<b>86,743.45</b>	<b>283,686.86</b>
<b>NET INCOME (LOSS)</b>	<b>P 1,483,142.35</b>	<b>5,251,169.52</b>

Prepared by:

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

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General Manager

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

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended June 30, 2021

**GENERAL INCOME**

		CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>			
4-02-02-090	Income from Waterworks System	P 6,429,879.21	37,544,503.74
4-02-02-990	Other Business Income	587,185.99	2,981,137.81
4-02-02-230	Fines and Penalties-Business Income	283,720.92	937,081.63
<b>GROSS INCOME</b>		<b>P 7,300,786.12</b>	<b>41,462,723.18</b>

**EXPENSES**

**PERSONNEL SERVICES**

5-01-01-010	Salaries and Wages-Regular	P	1,547,064.00	9,233,144.28
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**OTHER COMPENSATION**

5-01-02-010	Personnel Economic Relief Allowance (PERA)		122,000.00	701,818.18
5-01-02-020	Representation Allowance (RA)		28,500.00	171,000.00
5-01-02-030	Transportation Allowance (TA)		28,500.00	171,000.00
5-01-02-040	Clothing/Uniform Allowance		-	348,000.00
5-01-02-100	Honoraria		83,099.25	381,899.25
5-01-02-120	Longevity Pay		5,000.00	40,000.00
5-01-04-990	Other Personnel Benefits		-	1,458,104.00
<b>TOTAL</b>			<b>267,099.25</b>	<b>3,271,821.43</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

5-01-03-010	Life and Retirement Insurance Contributions		180,372.48	1,054,886.20
5-01-03-020	PAG-IBIG Contributions		6,100.00	35,100.00
5-01-03-030	PHILHEALTH Contributions		20,220.11	117,911.13
5-01-03-040	ECC Contributions		6,100.00	35,100.00
<b>TOTAL</b>			<b>212,792.59</b>	<b>1,242,997.33</b>

**TOTAL PERSONNEL SERVICES**

**2,026,955.84      13,747,963.04**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

5-02-01-010	Traveling Expenses - Local		1,802.00	23,268.00
5-02-02-010	Training Expenses		1,600.00	3,600.00

**SUPPLIES AND MATERIALS EXPENSES**

5-02-03-010	Office Supplies Expense		45,192.49	227,857.83
5-02-03-020	Accountable Forms Expenses		510.00	2,550.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		10,522.00	94,535.60
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		51,412.16	250,640.00
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	83,784.20
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		8,495.00	31,482.50
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses		894,856.53	3,598,553.89
5-02-03-990	Other Supplies & Materials Expenses		-	40,983.75
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>			<b>1,010,988.18</b>	<b>4,330,387.77</b>

**UTILITY EXPENSES**

5-02-04-010	Water Expenses		931,695.50	4,973,819.00
5-02-04-020	Electricity Expenses		773,353.07	5,321,340.64
<b>TOTAL UTILITY EXPENSES</b>			<b>1,705,048.57</b>	<b>10,295,159.64</b>

**COMMUNICATION EXPENSES**


<b>5-02-05-020</b>	<b>Telephone Expenses</b>			
	01 Telephone Expenses-Mobile		5,899.99	37,816.98
	02 Telephone Expenses-Landline		832.45	4,959.04
5-02-05-030	Internet Expense		5,100.00	34,535.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		-	2,490.00
<b>TOTAL COMMUNICATION EXPENSES</b>			<b>11,832.44</b>	<b>79,801.02</b>
5-02-99-060	Membership Dues and Contributions to Organizations		12,622.00	35,055.00
5-02-99-050	Rent Expense		18,030.00	108,180.00
5-02-99-030	Representation Expenses		7,800.00	147,178.00
5-02-99-070	Subscription Expenses		-	1,550.00

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


**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended June 30, 2021

<b>PROFESSIONAL EXPENSES</b>			
5-02-11-010	Legal Services	-	2,900.00
5-02-11-020	Auditing Services	-	281,906.07
5-02-11-030	Consultancy Services	-	8,000.00
5-02-12-030	Security Services	131,600.00	881,533.32
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>131,600.00</b>	<b>1,174,339.39</b>
<b>REPAIRS AND MAINTENANCE</b>			
<b>5-02-13-030 Repairs and Maintenance-Infrastructure Assets</b>			
	05 Power Supply System	-	10,235.00
	11 Plant-Utility Plant in Service (UPIS)	3,475.00	269,102.09
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	8,995.00	423,437.20
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	-	7,395.00
<b>5-02-13-050 Repairs and Maint-Machinery &amp; Equipment</b>			
	03 Repairs and Maint-Machinery & Equipment (ICTE)	-	10,505.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	15,000.00	236,556.65
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	-	53,660.00
<b>TOTAL REPAIRS AND MAINTENANCE</b>		<b>27,470.00</b>	<b>1,010,890.94</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>			
5-02-15-010	Taxes, Duties and Licenses	139,728.66	832,062.18
5-02-15-030	Insurance Expenses	17,727.46	114,794.26
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		<b>157,456.12</b>	<b>946,856.44</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>			
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97	134,647.20
5-05-01-040	Depreciation-Office Building	34,270.76	205,624.56
5-05-01-050	Depreciation-Office Equipment	16,899.65	101,397.90
5-05-01-070	Depreciation-Furnitures and Fixtures	2,487.88	14,927.28
5-05-01-050	Depreciation-IT Equipment and Software	132,930.82	798,405.17
5-05-01-050	Depreciation-Other Machineries and Equipment	185,036.13	1,100,109.66
5-05-01-060	Depreciation-Motor Vehicles	38,636.26	243,862.54
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	271,103.78	1,626,622.68
<b>TOTAL DEPRECIATION</b>		<b>702,641.25</b>	<b>4,225,596.99</b>
5-02-99-990	Other Maintenance & Operating Expenses	<b>49,650.00</b>	<b>108,150.00</b>
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>3,838,540.56</b>	<b>22,490,013.19</b>
<b>FINANCIAL EXPENSES</b>			
5-03-01-020	Interest Expense	38,890.82	257,264.29
	<b>Total</b>	<b>38,890.82</b>	<b>257,264.29</b>
<b>TOTAL EXPENSES</b>		<b>P 5,904,387.22</b>	<b>36,495,240.52</b>
<b>INCOME (LOSS) FROM OPERATION</b>		<b>P 1,396,398.90</b>	<b>4,967,482.66</b>
4-02-02-210	Interest Income	4,493.45	11,036.20
4-06-03-990	Miscellaneous Income	82,250.00	272,650.66
	<b>Total</b>	<b>86,743.45</b>	<b>283,686.86</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>		<b>P 1,483,142.35</b>	<b>5,251,169.52</b>

Prepared by:

  
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Reviewed by:

  
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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

**CONDENSED STATEMENT OF FINANCIAL POSITION**

As at June 30, 2021

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	598,595.20
Cash in Bank-Local Currency		13,554,267.21
Receivables		2,919,225.42
Inventories		4,432,261.32
Prepayments		212,203.41

**TOTAL CURRENT ASSETS** 21,716,552.56

**INVESTMENT**

Sinking Fund		2,357,092.67
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**TOTAL INVESTMENT** 2,357,092.67

**NON-CURRENT ASSETS**

Property, Plant & Equipment		178,735,810.96
Accumulated Depreciation-Property, Plant & Equipment		(65,322,769.54)
Other Assets		3,925,606.39

**TOTAL NON-CURRENT ASSETS** 117,338,647.81

**TOTAL ASSETS** P 141,412,293.04

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	3,132,433.86
Inter-Agency Payables		1,320,276.29
Guaranty Deposits Payable		208,184.75
Current Portion of Long Term Liability		3,932,376.68

**TOTAL CURRENT LIABILITIES** 8,593,271.58

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		5,943,935.45
Leave Benefits Payable		12,000,758.57

**TOTAL NON-CURRENT LIABILITIES** 17,944,694.02

**TOTAL LIABILITIES** P 26,537,965.60

**EQUITY**

Retained Earnings		109,623,157.92
Income and Expense Summary		5,251,169.52

**TOTAL EQUITY** P 114,874,327.44

**TOTAL LIABILITIES AND EQUITY** P 141,412,293.04

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Prepared by:

  
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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 June 30, 2021

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>598,595.20</b>
1-01-01-010 Cash Collecting Officers		548,595.20
1-01-01-020 Petty Cash Fund		50,000.00
<b>Cash in Bank-Local Currency</b>		<b>13,554,267.21</b>
1-01-02-020 Cash in Bank-Local Currency, Current Account		10,941,464.84
1-01-02-030 Cash in Bank-Local Currency, Savings Account		457,610.57
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,155,191.80
<b>Receivables</b>		<b>2,919,225.42</b>
1-03-01-010 Accounts Receivables, Net		2,628,945.37
1-03-01-010 Accounts Receivable		3,332,837.06
1-03-01-010 Accounts Receivable-Others		90,838.00
1-03-01-011 Allowance for Doubtful Accounts		(794,729.69)
1-99-03-990 Other Deposits		290,280.05
<b>Inventories</b>		<b>4,432,261.32</b>
1-04-04-010 Office Supplies Inventory		121,581.99
1-04-04-020 Accountable Forms Inventory		5,610.00
1-04-04-220 Supplies and Materials for Water Sytem Operations		4,305,069.33
<b>Prepayments</b>		<b>212,203.41</b>
1-99-02-050 Prepaid Insurance		164,851.86
1-99-02-030 Prepaid Registration		16,241.00
1-99-02-990 Other Prepayments		31,110.55
<b>TOTAL CURRENT ASSETS</b>		<b>21,716,552.56</b>

**INVESTMENT**

1-02-07-010 Sinking Fund		2,357,092.67
<b>TOTAL INVESTMENT</b>		<b>2,357,092.67</b>

**NON-CURRENT ASSETS**

<b>Property, Plant and Equipment</b>		
1-06-01-010 Land		<b>16,257,863.51</b>
1-06-02-990 Other Land Improvements, Net		<b>2,245,819.72</b>
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,415,681.40)
1-06-04-010 Buildings, Net		<b>9,908,278.74</b>
1-06-04-010 Buildings		13,708,304.40
1-06-04-011 Accumulated Depreciation-Buildings		(3,800,025.66)
1-06-05-020 Office Equipment, Net		<b>581,257.51</b>
1-06-05-020 Office Equipment		1,634,026.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,052,768.49)
1-06-07-010 Furnitures and Fixtures, Net		<b>188,939.98</b>
1-06-07-010 Furnitures and Fixtures		331,717.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(142,777.15)
1-06-05-030 Information & Communication Technology Equipment		<b>5,931,433.52</b>
1-06-05-030 Information & Communication Technology Equipment		9,133,702.99
1-06-05-031 Accumulated Depreciation-ICTE		(3,202,269.47)
1-06-05-990 Other Machineries & Equipment, Net		<b>14,156,601.25</b>
1-06-05-990 Other Machineries & Equipment		29,088,775.04
1-06-05-991 Accumulated Deprn.-Equipment		(14,932,173.79)
1-06-06-010 Motor Vehicles		<b>1,618,022.99</b>
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(3,690,216.07)
1-06-03-010 Infrastructure Asset-Plant		<b>59,331,646.80</b>
1-06-03-010 Plant-Utility Plant in Service (UPIS)		94,693,026.31
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(35,361,379.51)
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>477,742.40</b>
1-06-99-030 Construction in Progress - Buildings & Other Structures		<b>2,715,435.00</b>
<b>Other Assets</b>		
1-99-99-990 Other Assets		<b>3,925,606.39</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>117,338,647.81</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>141,412,293.04</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, 2021

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>3,132,433.86</b>
2-01-01-010 Accounts Payable		3,132,433.86
<b>Inter Agency Payables</b>		<b>1,320,276.29</b>
2-02-01-010 Due to BIR		727,610.34
2-02-01-020 Due to GSIS		510,028.13
2-02-01-030 Due to PAG-IBIG		42,198.00
2-02-01-040 Due to PHILHEALTH		40,439.82
<b>Other Liability Accounts</b>		<b>208,184.75</b>
2-04-01-040 Guaranty Deposits Payable		208,184.75
<b>Current Portion of Long Term Liability</b>		<b>3,932,376.68</b>
2-01-02-040 Loans Payable - LWUA		1,243,610.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,593,271.58</b>

**NON-CURRENT LIABILITIES**

2-01-02-040 Loans Payable-LWUA		2,358,913.33
2-01-02-040 Loans Payable-DBP		3,585,022.12
<b>Other Long-Term Liabilities</b>		
2-06-01-020 Leave Benefits Payable		12,000,758.57
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>17,944,694.02</b>

**EQUITY**

3-07-01-010 Retained Earnings		109,623,157.92
3-03-01-010 Income and Expense Summary		5,251,169.52
<b>TOTAL EQUITY</b>		<b>114,874,327.44</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>141,412,293.04</b>

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