

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

STATEMENT OF CASH FLOW
 For the Month Ended September 30, 2021

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 5,750,622.07	56,654,555.67
Water Sales	5,750,622.07	56,508,375.67
Other Receivables	-	146,180.00
Collection of COA Disallowances	-	46,441.48
Collection of Income	602,894.40	5,630,812.57
Total Cash Inflows	6,353,516.47	62,331,809.72
Cash Outflows:		
Payment of Operating Expenses	2,579,237.64	22,096,196.14
Set-up of Petty Cash		50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,074,785.94	10,322,910.58
Purchase of:		
IT/Equipment/Office Supplies	47,016.02	399,081.01
Service Connection Materials	75,898.84	5,429,391.87
Advances to Officers & Employees	1,041,769.70	10,182,509.53
Adjustment for Unreleased checks	8,203.12	429,601.06
vv Others: Bank Error		
Total Cash Outflows	(4,826,911.26)	(48,909,690.19)
Total Cash Provided (Used) by Operating Activities	P 1,526,605.21	13,422,119.53
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	83,757.82	518,166.87
Interest from Current and Time Deposits	4,195.21	16,237.97
Cash Outflows:		
Transfer of funds from DBP	83,757.82	768,166.87
Purchase/Construction of Other Property, Plant and Equipment	497,891.48	6,960,611.50
Total Cash Provided (Used) by Investing Activities	P (493,696.27)	(7,194,373.53)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	361,462.89	3,295,040.24
Total Cash Provided (Used) by Financing Activities	P (361,462.89)	(3,295,040.24)
Cash Provided (Used) by Operating, Investing, & Financing Activities	671,446.05	2,932,705.76
Add : Cash and Cash Equivalents-Beginning	14,807,159.04	12,545,899.33
Cash and Cash Equivalents, Ending	P 15,478,605.09	15,478,605.09

BREAKDOWN:

Cash in Vault	P 167,042.85	
Cash in Bank-Current Account	12,687,649.04	
Cash in Bank-Savings Account	411,021.21	
Cash in Bank-Time Deposit	2,212,891.99	
Total	P 15,478,605.09	0.00

Prepared by:


JACQUELINE N. POBLETE
 Senior Corporate Accounts Analyst

Noted by:



Reviewed by:


VICTORIA N. MARIANO
 Division Manager-B
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0.00

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

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

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 6,071,870.67	56,721,483.08
4-02-02-990	Other Business Income	464,322.58	4,342,571.52
4-02-02-230	Fines and Penalties-Business Income	123,865.50	1,287,681.78
GROSS INCOME		P 6,660,058.75	62,351,736.38
EXPENSES			
PERSONNEL SERVICES			
5-01-01-010	Salaries and Wages-Regular	P 1,515,157.05	13,832,944.69
OTHER COMPENSATION			
5-01-02-010	Personnel Economic Relief Allowance (PERA)	119,545.45	1,065,272.72
5-01-02-020	Representation Allowance (RA)	28,500.00	256,500.00
5-01-02-030	Transportation Allowance (TA)	28,500.00	256,500.00
5-01-02-040	Clothing/Uniform Allowance	-	348,000.00
5-01-02-100	Honoraria	57,160.00	553,379.25
5-01-02-120	Longevity Pay	-	40,000.00
5-01-04-990	Other Personnel Benefits	137,450.00	1,595,554.00
TOTAL		371,155.45	4,115,205.97
PERSONNEL BENEFITS CONTRIBUTIONS			
5-01-03-010	Life and Retirement Insurance Contributions	178,044.48	1,593,675.64
5-01-03-020	PAG-IBIG Contributions	6,050.00	53,350.00
5-01-03-030	PHILHEALTH Contributions	19,833.33	178,184.68
5-01-03-040	ECC Contributions	6,100.00	53,400.00
TOTAL		210,027.81	1,878,610.32
TOTAL PERSONNEL SERVICES		2,096,340.31	19,826,760.98
MAINTENANCE AND OTHER OPERATING EXPENSES			
5-02-01-010	Traveling Expenses - Local	2,200.00	34,502.00
5-02-02-010	Training Expenses	3,000.00	6,600.00
SUPPLIES AND MATERIALS EXPENSES			
5-02-03-010	Office Supplies Expense	48,323.30	356,713.94
5-02-03-020	Accountable Forms Expenses	-	3,060.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset	15,291.14	135,392.71
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service	41,824.49	381,869.49
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	3,564.00	93,598.20
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses	11,990.00	64,740.35
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses	493,115.42	5,277,119.74
5-02-03-990	Other Supplies & Materials Expenses	14,259.00	56,760.26
TOTAL SUPPLIES AND MATERIALS EXPENSES		628,367.35	6,369,254.69
UTILITY EXPENSES			
5-02-04-010	Water Expenses	993,370.00	7,922,626.00
5-02-04-020	Electricity Expenses	594,960.97	7,571,677.45
TOTAL UTILITY EXPENSES		1,588,330.97	15,494,303.45
COMMUNICATION EXPENSES			
5-02-05-020 Telephone Expenses			
01	Telephone Expenses-Mobile	5,699.99	54,845.95
02	Telephone Expenses-Landline	740.72	7,227.08
5-02-05-030	Internet Expense	5,100.00	49,835.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	570.00	3,820.00
TOTAL COMMUNICATION EXPENSES		12,110.71	115,728.03
5-02-99-060	Membership Dues and Contributions to Organizations	300.00	37,755.00
5-02-99-050	Rent Expense	18,030.00	162,270.00
5-02-99-030	Representation Expenses	22,537.00	195,537.50
5-02-99-070	Subscription Expenses	1,400.00	3,675.00

Republic of the Philippines
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 Santa Rosa, Nueva Ecija


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

PROFESSIONAL EXPENSES		
5-02-11-010	Legal Services	400.00
5-02-11-020	Auditing Services	-
5-02-11-030	Consultancy Services	80,000.00
5-02-12-030	Security Services	140,000.00
	TOTAL PROFESSIONAL SERVICES	220,400.00
REPAIRS AND MAINTENANCE		
5-02-13-030 Repairs and Maintenance-Infrastructure Assets		
	05 Power Supply System	-
	11 Plant-Utility Plant in Service (UPIS)	46,433.54
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	1,417.50
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	-
5-02-13-050 Repairs and Maint-Machinery & Equipment		
	03 Repairs and Maint-Machinery & Equipment (ICTE)	330.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	36,112.00
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	850.00
	TOTAL REPAIRS AND MAINTENANCE	85,143.04
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
5-02-15-010	Taxes, Duties and Licenses	151,369.55
5-02-15-030	Insurance Expenses	17,408.28
	TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES	168,777.83
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97
5-05-01-040	Depreciation-Office Building	34,270.76
5-05-01-050	Depreciation-Office Equipment	16,899.65
5-05-01-070	Depreciation-Furnitures and Fixtures	2,487.88
5-05-01-050	Depreciation-IT Equipment and Software	196,912.34
5-05-01-050	Depreciation-Other Machineries and Equipment	188,122.19
5-05-01-060	Depreciation-Motor Vehicles	38,363.05
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	279,241.82
	TOTAL DEPRECIATION	777,573.66
5-02-99-990	Other Maintenance & Operating Expenses	10,400.00
	TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	3,538,570.56
FINANCIAL EXPENSES		
5-03-01-020	Interest Expense	8,912.05
	Total	8,912.05
TOTAL EXPENSES	P	5,643,822.92
INCOME (LOSS) FROM OPERATION	P	1,016,235.83
4-02-02-210	Interest Income	4,436.16
4-06-03-990	Miscellaneous Income	76,250.00
	Total	80,686.16
NET INCOME (LOSS) BEFORE INCOME TAX	P	1,096,921.99

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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, 2021

ASSETS

CURRENT ASSETS

Cash on Hand	P	217,042.85
Cash in Bank-Local Currency		15,311,562.24
Receivables		3,739,130.62
Inventories		3,589,041.04
Prepayments		152,027.99

TOTAL CURRENT ASSETS		<u>23,008,804.74</u>
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INVESTMENT

Sinking Fund		2,357,333.62
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TOTAL INVESTMENT		<u>2,357,333.62</u>
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NON-CURRENT ASSETS

Property, Plant & Equipment		181,225,919.99
Accumulated Depreciation-Property, Plant & Equipment		(67,088,361.66)
Other Assets		4,150,164.02

TOTAL NON-CURRENT ASSETS		<u>118,287,722.35</u>
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TOTAL ASSETS	P	<u><u>143,653,860.71</u></u>
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	2,274,409.38
Inter-Agency Payables		1,260,494.39
Guaranty Deposits Payable		285,684.75
Current Portion of Long Term Liability		3,951,595.68

TOTAL CURRENT LIABILITIES		<u>7,772,184.20</u>
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NON-CURRENT LIABILITIES

Loans Payable-Domestic		4,948,706.78
Leave Benefits Payable		11,985,023.65

TOTAL NON-CURRENT LIABILITIES		<u>16,933,730.43</u>
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TOTAL LIABILITIES	P	<u>24,705,914.63</u>
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EQUITY

Retained Earnings		109,623,157.92
Income and Expense Summary		9,324,788.16

TOTAL EQUITY	P	<u>118,947,946.08</u>
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TOTAL LIABILITIES AND EQUITY	P	<u><u>143,653,860.71</u></u>
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Prepared by:


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 Senior Corporate Accounts Analyst

Reviewed by:


VICTORIA N. MARIANO
 Division Manager B

Noted by:



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

DETAILED STATEMENT OF FINANCIAL POSITION

As at September 30, 2021

ASSETS

CURRENT ASSETS

Cash on Hand	P	217,042.85
1-01-01-010 Cash Collecting Officers		167,042.85
1-01-01-020 Petty Cash Fund		50,000.00
Cash in Bank-Local Currency		15,311,562.24
1-01-02-020 Cash in Bank-Local Currency, Current Account		12,687,649.04
1-01-02-030 Cash in Bank-Local Currency, Savings Account		411,021.21
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,212,891.99
Receivables		3,739,130.62
1-03-01-010 Accounts Receivables, Net		3,448,850.57
1-03-01-010 Accounts Receivable		4,076,492.26
1-03-01-010 Accounts Receivable-Others		167,088.00
1-03-01-011 Allowance for Doubtful Accounts		(794,729.69)
1-99-03-990 Other Deposits		290,280.05
Inventories		3,589,041.04
1-04-04-010 Office Supplies Inventory		115,810.88
1-04-04-020 Accountable Forms Inventory		5,100.00
1-04-04-220 Supplies and Materials for Water Sytem Operations		3,468,130.16
Prepayments		152,027.99
1-99-02-050 Prepaid Insurance		115,758.22
1-99-02-030 Prepaid Registration		16,461.39
1-99-02-990 Other Prepayments		19,808.38
TOTAL CURRENT ASSETS		23,008,804.74

INVESTMENT

1-02-07-010 Sinking Fund		2,357,333.62
TOTAL INVESTMENT		2,357,333.62

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		16,439,213.51
1-06-02-990 Other Land Improvements, Net		2,181,991.81
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,479,509.31)
1-06-04-010 Buildings, Net		9,805,466.46
1-06-04-010 Buildings		13,708,304.40
1-06-04-011 Accumulated Depreciation-Buildings		(3,902,837.94)
1-06-05-020 Office Equipment, Net		530,558.56
1-06-05-020 Office Equipment		1,634,026.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,103,467.44)
1-06-07-010 Furnitures and Fixtures, Net		181,476.34
1-06-07-010 Furnitures and Fixtures		331,717.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(150,240.79)
1-06-05-030 Information & Communication Technology Equipment		9,784,084.54
1-06-05-030 Information & Communication Technology Equipment		13,449,127.99
1-06-05-031 Accumulated Depreciation-ICTE		(3,665,043.45)
1-06-05-990 Other Machineries & Equipment, Net		14,088,421.66
1-06-05-990 Other Machineries & Equipment		29,301,270.04
1-06-05-991 Accumulated Deprn.-Equipment		(15,212,848.38)
1-06-06-010 Motor Vehicles		1,502,660.63
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(3,805,578.43)
1-06-03-010 Infrastructure Asset-Plant		59,353,684.82
1-06-03-010 Plant-Utility Plant in Service (UPIS)		95,397,042.74
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(36,043,357.92)
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		270,000.00
Other Assets		
1-99-99-990 Other Assets		4,150,164.02

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

DETAILED STATEMENT OF FINANCIAL POSITION

As at September 30, 2021

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	2,274,409.38
2-01-01-010 Accounts Payable		2,274,409.38
Inter Agency Payables		1,260,494.39
2-02-01-010 Due to BIR		658,980.46
2-02-01-020 Due to GSIS		510,174.29
2-02-01-030 Due to PAG-IBIG		49,246.74
2-02-01-040 Due to PHILHEALTH		39,887.31
2-02-01-060 Due to Government Corporations		2,205.59
Other Liability Accounts		285,684.75
2-04-01-040 Guaranty Deposits Payable		285,684.75
Current Portion of Long Term Liability		3,951,595.68
2-01-02-040 Loans Payable - LWUA		1,262,829.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		7,772,184.20

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA		2,035,876.33
2-01-02-040 Loans Payable-DBP		2,912,830.45
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		11,985,023.65
TOTAL NON-CURRENT LIABILITIES		16,933,730.43

EQUITY


3-07-01-010 Retained Earnings		109,623,157.92
3-03-01-010 Income and Expense Summary		9,324,788.16
TOTAL EQUITY		118,947,946.08

TOTAL LIABILITIES AND EQUITY


P **143,653,860.71**

(0.00)

Prepared by:


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