

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

STATEMENT OF CASH FLOW
 For the Month Ended June 30, 2022

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 6,457,480.20	38,330,300.16
Water Sales	6,457,480.20	38,330,300.16
Collection of Income	503,020.69	3,322,795.30
Adjustment for Stale check	7,031.25	7,031.25
Others: Bank Credit Memo	-	-
Returned Check		
Bank error		
Total Cash Inflows	6,967,532.14	41,660,126.71
Cash Outflows:		
Payment of Operating Expenses	1,975,889.13	12,987,470.87
Set-up of Petty Cash	-	50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	982,254.89	6,924,426.47
Purchase of:		
IT/Equipment/Office Supplies	18,720.35	174,956.45
Service Connection Materials	1,425,477.59	4,546,568.06
Advances to Officers & Employees	1,093,941.85	8,450,178.99
Adjustment for Unreleased checks	-	1,511,718.14
Total Cash Outflows	(5,496,283.81)	(34,645,318.98)
Total Cash Provided (Used) by Operating Activities	P 1,471,248.33	7,014,807.73
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	82,558.09	474,571.61
Interest from Current and Time Deposits	4,282.93	11,626.95
Cash Outflows:		
Transfer of funds from DBP	82,558.09	474,571.61
Purchase/Construction of Other Property, Plant and Equipment	344,451.89	2,109,078.38
Total Cash Provided (Used) by Investing Activities	P (340,168.96)	(2,097,451.43)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	351,758.12	2,127,370.30
Total Cash Provided (Used) by Financing Activities	P (351,758.12)	(2,127,370.30)
Cash Provided (Used) by Operating, Investing, & Financing Activities	779,321.25	2,789,986.00
Add : Cash and Cash Equivalents-Beginning	24,739,784.30	22,729,119.55
Cash and Cash Equivalents, Ending	P 25,519,105.55	25,519,105.55

BREAKDOWN:

Cash in Vault	P 127,646.41	
Cash in Bank-Current Account	22,710,011.85	
Cash in Bank-Savings Account	461,784.24	
Cash in Bank-Time Deposit	2,219,663.05	
Total	P 25,519,105.55	-

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 COMPREHENSIVE INCOME
 For the Month Ended June 30, 2022

INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME			
Business Income			
Income from Waterworks System	P	6,770,884.12	39,294,449.84
Other Business Income		407,772.07	2,652,884.13
Fines & Penalties-Other Business Income		186,706.62	752,967.25
GROSS INCOME	P	<u>7,365,362.81</u>	<u>42,700,301.22</u>
EXPENSES			
PERSONNEL SERVICES			
Salaries and Wages	P	<u>1,572,819.12</u>	<u>9,320,101.41</u>
OTHER COMPENSATION			
Other Personnel Benefits		231,978.18	3,291,752.63
Personnel Benefits Contributions		223,426.98	1,296,649.43
Total Other Compensation		<u>455,405.16</u>	<u>4,588,402.06</u>
TOTAL PERSONNEL SERVICES		<u>2,028,224.28</u>	<u>13,908,503.47</u>
MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses		31,970.00	102,343.00
Training Expenses		55,300.50	241,220.50
Supplies and Materials Expenses		1,044,727.35	4,689,576.41
Utility Expenses		760,395.17	4,229,924.15
Communication Expenses		10,450.70	66,268.10
Generation, Transmission and Distribution Expenses		958,329.50	5,310,320.50
Membership Dues and Contributions to Organizations		500.00	24,103.50
Rent Expense		18,030.00	108,180.00
Representation Expenses		27,567.00	180,153.00
Subscription Expenses		475.00	2,175.00
Professional Services		469,699.76	1,178,399.76
Repairs and Maintenance		222,340.96	535,097.44
Taxes, Insurance Premiums and Other Fees		157,646.35	946,553.25
Depreciation Expenses		755,696.46	4,542,793.68
Other Maintenance & Operating Expenses		50,450.00	106,350.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		<u>4,563,578.75</u>	<u>22,263,458.29</u>
FINANCIAL EXPENSES			
Interest Expenses		<u>20,248.31</u>	<u>145,633.44</u>
TOTAL FINANCIAL EXPENSES		<u>20,248.31</u>	<u>145,633.44</u>
TOTAL EXPENSES	P	<u>6,612,051.34</u>	<u>36,317,595.20</u>
INCOME (LOSS) FROM OPERATION	P	<u>753,311.47</u>	<u>6,382,706.02</u>
OTHER INCOME			
Interest Revenue		4,521.33	12,101.11
Miscellaneous Income		78,010.00	472,288.20
Sale of Unserviceable Assets		-	(10,356.00)
TOTAL OTHER INCOME		<u>82,531.33</u>	<u>474,033.31</u>
NET INCOME (LOSS)	P	<u>835,842.80</u>	<u>6,856,739.33</u>

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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, 2022

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 6,770,884.12	39,294,449.84
4-02-02-990	Other Business Income	407,772.07	2,652,884.13
4-02-02-230	Fines and Penalties-Business Income	186,706.62	752,967.25
GROSS INCOME		P 7,365,362.81	42,700,301.22
EXPENSES			
PERSONNEL SERVICES			
5-01-01-010	Salaries and Wages-Regular	P 1,572,819.12	9,320,101.41
OTHER COMPENSATION			
5-01-02-010	Personnel Economic Relief Allowance (P	117,818.18	706,363.63
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	-	360,000.00
5-01-02-120	Longevity Pay	-	35,000.00
5-01-02-170	Directors and Committee Members' Fee	57,160.00	342,960.00
5-01-04-990	Other Personnel Benefits	-	1,505,429.00
TOTAL		231,978.18	3,291,752.63
PERSONNEL BENEFITS CONTRIBUTIONS			
5-01-03-010	Life and Retirement Insurance Contributions	182,523.80	1,094,899.27
5-01-03-020	PAG-IBIG Contributions	5,900.00	35,400.00
5-01-03-030	PHILHEALTH Contributions	29,103.18	130,950.16
5-01-03-040	ECC Contributions	5,900.00	35,400.00
TOTAL		223,426.98	1,296,649.43
TOTAL PERSONNEL SERVICES		2,028,224.28	13,908,503.47
MAINTENANCE AND OTHER OPERATING EXPENSES			
5-02-01-010	Traveling Expenses - Local	31,970.00	102,343.00
5-02-02-010	Training Expenses	55,300.50	241,220.50
SUPPLIES AND MATERIALS EXPENSES			
5-02-03-010	Office Supplies Expense	13,097.77	174,794.53
5-02-03-020	Accountable Forms Expenses	510.00	2,040.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset	19,741.55	164,361.28
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service	75,140.57	341,775.31
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	48,490.00	108,175.10
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses	51,122.50	77,260.00
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses	834,672.81	3,782,520.29
5-02-03-990	Other Supplies & Materials Expenses	1,952.15	38,649.90
TOTAL SUPPLIES AND MATERIALS EXPENSES		1,044,727.35	4,689,576.41
UTILITY EXPENSES			
5-02-04-020	Electricity Expenses	760,395.17	4,229,924.15
TOTAL UTILITY EXPENSES		760,395.17	4,229,924.15
COMMUNICATION EXPENSES			
5-02-05-020 Telephone Expenses			
01	Telephone Expenses-Mobile	4,419.98	28,214.20
02	Telephone Expenses-Landline	740.72	4,358.90
5-02-05-030	Internet Expense	5,100.00	30,600.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	190.00	3,095.00
TOTAL COMMUNICATION EXPENSES		10,450.70	66,268.10
5-02-09-010	Generation, Transmission and Distribution Expenses	958,329.50	5,310,320.50
5-02-99-060	Membership Dues and Contributions to Organizations	500.00	24,103.50
5-02-99-050	Rent Expense	18,030.00	108,180.00
5-02-99-030	Representation Expenses	27,567.00	180,153.00
5-02-99-070	Subscription Expenses	475.00	2,175.00

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended June 30, 2022

PROFESSIONAL EXPENSES		
5-02-11-010	Legal Services	3,700.00
5-02-11-020	Auditing Services	321,699.76
5-02-11-030	Consultancy Services	8,000.00
5-02-12-030	Security Services	140,000.00
TOTAL PROFESSIONAL SERVICES		469,699.76
REPAIRS AND MAINTENANCE		
5-02-13-030 Repairs and Maintenance-Infrastructure Assets		
11	Plant-Utility Plant in Service (UPIS)	121,605.38
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	7,137.50
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)	4,800.00
99	Repairs and Maintenance-Machinery and Equipment (OME)	34,330.00
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	54,468.08
TOTAL REPAIRS AND MAINTENANCE		222,340.96
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
5-02-15-010	Taxes, Duties and Licenses	138,916.07
5-02-15-030	Insurance Expenses	18,730.28
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		157,646.35
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	13,830.42
5-05-01-070	Depreciation-Furnitures and Fixtures	1,444.64
5-05-01-050	Depreciation-IT Equipment and Software	186,206.57
5-05-01-050	Depreciation-Other Machineries and Equipment	188,492.77
5-05-01-060	Depreciation-Motor Vehicles	20,834.48
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	289,340.85
TOTAL DEPRECIATION		755,696.46
5-02-99-990	Other Maintenance & Operating Expenses	50,450.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		4,563,578.75
FINANCIAL EXPENSES		
5-03-01-020	Interest Expense	20,248.31
Total		20,248.31
TOTAL EXPENSES	P	6,612,051.34
INCOME (LOSS) FROM OPERATION	P	753,311.47
4-02-02-210	Interest Income	4,521.33
4-06-03-990	Miscellaneous Income	78,010.00
5-05-04-250	Loss on Sale of Unserviceable Assets	-
Total		82,531.33
NET INCOME (LOSS) BEFORE INCOME TAX	P	835,842.80

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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, 2022

ASSETS

CURRENT ASSETS

Cash on Hand	P	177,646.41
Cash in Bank-Local Currency		25,391,459.14
Receivables		3,991,885.42
Inventories		3,610,194.03
Prepayments		220,396.64

TOTAL CURRENT ASSETS		<u>33,391,581.64</u>
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INVESTMENT

Sinking Fund		2,358,048.75
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TOTAL INVESTMENT		<u>2,358,048.75</u>
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NON-CURRENT ASSETS

Property, Plant & Equipment		190,464,773.99
Accumulated Depreciation-Property, Plant & Equipment		(76,924,709.52)
Other Assets		4,030,319.42

TOTAL NON-CURRENT ASSETS		<u>117,570,383.89</u>
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TOTAL ASSETS	P	<u>153,320,014.28</u>
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LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	8,604,834.31
Inter-Agency Payables		1,324,514.20
Current Portion of Long Term Liability		3,328,972.01

TOTAL CURRENT LIABILITIES		<u>13,258,320.52</u>
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NON-CURRENT LIABILITIES

Loans Payable-Domestic		2,614,963.44
Leave Benefits Payable		13,666,461.03

TOTAL NON-CURRENT LIABILITIES		<u>16,281,424.47</u>
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TOTAL LIABILITIES	P	<u>29,539,744.99</u>
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EQUITY

Retained Earnings		116,923,529.96
Income and Expense Summary		6,856,739.33

TOTAL EQUITY	P	<u>123,780,269.29</u>
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TOTAL LIABILITIES AND EQUITY	P	<u>153,320,014.28</u>
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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, 2022

ASSETS

CURRENT ASSETS

Cash on Hand	P	177,646.41
1-01-01-010 Cash Collecting Officers		127,646.41
1-01-01-020 Petty Cash Fund		50,000.00
Cash in Bank-Local Currency		25,391,459.14
1-01-02-020 Cash in Bank-Local Currency, Current Account		22,710,011.85
1-01-02-030 Cash in Bank-Local Currency, Savings Account		461,784.24
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,219,663.05
Receivables		3,991,885.42
1-03-01-010 Accounts Receivables, Net		3,701,605.37
1-03-01-010 Accounts Receivable		4,559,511.45
1-03-01-010 Accounts Receivable-Others		92,088.00
1-03-01-011 Allowance for Doubtful Accounts		(949,994.08)
1-99-03-990 Other Deposits		290,280.05
Inventories		3,610,194.03
1-04-04-010 Office Supplies Inventory		129,566.00
1-04-04-020 Accountable Forms Inventory		2,040.00
1-04-04-220 Supplies and Materials for Water Sytem Operations		3,478,588.03
Prepayments		220,396.64
1-99-02-050 Prepaid Insurance		170,827.68
1-99-02-030 Prepaid Registration		18,816.41
1-99-02-990 Other Prepayments		30,752.55
TOTAL CURRENT ASSETS		33,391,581.64

INVESTMENT

1-02-07-010 Sinking Fund		2,358,048.75
TOTAL INVESTMENT		2,358,048.75

NON-CURRENT ASSETS

Property, Plant and Equipment		
1-06-01-010 Land		16,939,213.51
1-06-02-990 Other Land Improvements, Net		1,990,508.08
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,670,993.04)
1-06-04-010 Buildings, Net		9,497,029.62
1-06-04-010 Buildings		13,708,304.40
1-06-04-011 Accumulated Depreciation-Buildings		(4,211,274.78)
1-06-05-020 Office Equipment, Net		493,207.38
1-06-05-020 Office Equipment		1,610,226.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,117,018.62)
1-06-07-010 Furnitures and Fixtures, Net		162,215.14
1-06-07-010 Furnitures and Fixtures		331,717.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(169,501.99)
1-06-05-030 Information & Communication Technology Equipment		7,988,036.41
1-06-05-030 Information & Communication Technology Equipment		13,243,069.99
1-06-05-031 Accumulated Depreciation-ICTE		(5,255,033.58)
1-06-05-990 Other Machineries & Equipment, Net		12,811,873.75
1-06-05-990 Other Machineries & Equipment		29,624,420.04
1-06-05-991 Accumulated Deprn.-Equipment		(16,812,546.29)
1-06-06-010 Motor Vehicles		1,262,564.60
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(4,045,674.46)
1-06-03-010 Infrastructure Asset-Plant		62,395,415.98
1-06-03-010 Plant-Utility Plant in Service (UPIS)		104,312,604.74
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(41,917,188.76)
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)
Other Assets		
1-99-99-990 Other Assets		4,030,319.42
TOTAL NON-CURRENT ASSETS		117,570,383.89

TOTAL ASSETS	P	153,320,014.28
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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, 2022

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	8,604,834.31
2-01-01-010 Accounts Payable		8,604,834.31
Inter Agency Payables		1,324,514.20
2-02-01-010 Due to BIR		714,434.64
2-02-01-020 Due to GSIS		507,856.20
2-02-01-030 Due to PAG-IBIG		44,017.00
2-02-01-040 Due to PHILHEALTH		58,206.36
Current Portion of Long Term Liability		3,328,972.01
2-01-02-040 Loans Payable - LWUA		640,205.33
2-01-02-040 Loans Payable - DBP		2,688,766.68
TOTAL CURRENT LIABILITIES		13,258,320.52

NON-CURRENT LIABILITIES

2-01-02-040 Loans Payable-LWUA	1,718,708.00
2-01-02-040 Loans Payable-DBP	896,255.44
Other Long-Term Liabilities	
2-06-01-020 Leave Benefits Payable	13,666,461.03
TOTAL NON-CURRENT LIABILITIES	16,281,424.47

EQUITY

3-07-01-010 Retained Earnings	116,923,529.96
3-03-01-010 Income and Expense Summary	6,856,739.33
TOTAL EQUITY	123,780,269.29

TOTAL LIABILITIES AND EQUITY **P** 153,320,014.28

0.00

Prepared by:


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