

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


STATEMENT OF CASH FLOW
 For the Month Ended June 30, 2023

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 6,379,949.17	39,280,785.46
Water Sales	6,379,949.17	39,280,785.46
Collection of Income	571,383.95	3,655,016.94
Adjustment for Cancelled checks	-	863,282.93
Total Cash Inflows	6,951,333.12	43,799,085.33
Cash Outflows:		
Payment of Operating Expenses	2,321,773.29	13,954,321.29
Set-up of Petty Cash	-	50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,038,188.30	7,461,190.69
Purchase of:		
IT/Equipment/Office Supplies	25,648.22	372,597.86
Service Connection Materials	386,193.02	4,686,681.55
Advances to Officers & Employees	1,233,363.25	9,383,340.20
Adjustment for Unreleased checks	-	2,501,659.51
Total Cash Outflows	(5,005,166.08)	(38,409,791.10)
Total Cash Provided (Used) by Operating Activities	P 1,946,167.04	5,389,294.23
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	102,326.00	700,721.98
Time Deposit Placement	-	4,000,000.00
Interest from Current and Time Deposits	5,834.48	21,653.12
Cash Outflows:		
Time Deposit Placement	-	4,000,000.00
Transfer of funds from DBP	102,326.00	700,721.98
Purchase/Construction of Other Property, Plant and Equipment	1,217,793.64	6,446,457.33
Total Cash Provided (Used) by Investing Activities	P (1,211,959.16)	(6,424,804.21)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	256,477.71	1,556,210.66
Total Cash Provided (Used) by Financing Activities	P (256,477.71)	(1,556,210.66)
Cash Provided (Used) by Operating, Investing, & Financing Activities	477,730.17	(2,591,720.64)
Add : Cash and Cash Equivalents-Beginning	15,237,068.89	18,306,519.70
Cash and Cash Equivalents, Ending	P 15,714,799.06	15,714,799.06


BREAKDOWN:

Cash in Vault	P 257,098.79	
Cash in Bank-Current Account	8,814,653.25	
Cash in Bank-Savings Account	402,135.68	
Cash in Bank-Time Deposit	6,240,911.34	
Total	P 15,714,799.06	-

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, 2023

INCOME		CURRENT MONTH	YEAR TO DATE
GENERAL INCOME			
Business Income			
Income from Waterworks System	P	6,891,780.08	39,069,741.93
Other Business Income		461,354.04	2,901,061.82
Fines & Penalties-Other Business Income		199,472.41	716,863.09
GROSS INCOME	P	<u>7,552,606.53</u>	<u>42,687,666.84</u>
EXPENSES			
PERSONNEL SERVICES			
Salaries and Wages	P	1,646,229.27	9,832,960.18
OTHER COMPENSATION			
Other Personnel Benefits		234,114.55	3,422,695.18
Personnel Benefits Contributions		238,959.08	1,429,530.60
Total Other Compensation		<u>473,073.63</u>	<u>4,852,225.78</u>
TOTAL PERSONNEL SERVICES		2,119,302.90	14,685,185.96
MAINTENANCE AND OTHER OPERATING EXPENSES			
Travelling Expenses		9,644.00	112,235.00
Training Expenses		21,120.00	290,644.00
Supplies and Materials Expenses		755,490.19	5,128,089.82
Utility Expenses		812,260.14	4,365,680.56
Communication Expenses		13,570.28	89,452.70
Generation, Transmission and Distribution Expenses		966,138.00	5,446,538.00
Membership Dues and Contributions to Organizations		1,000.00	44,802.50
Rent Expense		29,660.00	176,510.00
Representation Expenses		10,795.50	226,435.80
Subscription Expenses		660.00	2,400.00
Professional Services		175,000.00	1,276,910.74
Repairs and Maintenance		49,298.50	545,054.93
Taxes, Insurance Premiums and Other Fees		152,844.87	934,281.12
Depreciation Expenses		778,338.12	4,650,848.50
Other Maintenance & Operating Expenses		59,950.00	87,550.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		<u>3,835,769.60</u>	<u>23,377,433.67</u>
FINANCIAL EXPENSES			
Interest Expenses		6,068.40	52,928.87
TOTAL FINANCIAL EXPENSES		<u>6,068.40</u>	<u>52,928.87</u>
TOTAL EXPENSES	P	<u>5,961,140.90</u>	<u>38,115,548.50</u>
INCOME (LOSS) FROM OPERATION	P	<u>1,591,465.63</u>	<u>4,572,118.34</u>
OTHER INCOME			
Interest Revenue		6,072.98	22,127.48
Miscellaneous Income		78,000.00	476,396.03
TOTAL OTHER INCOME		<u>84,072.98</u>	<u>498,523.51</u>
NET INCOME (LOSS)	P	<u>1,675,538.61</u>	<u>5,070,641.85</u>

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 June 30, 2023

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 6,891,780.08	39,069,741.93
4-02-02-990	Other Business Income	461,354.04	2,901,061.82
4-02-02-230	Fines and Penalties-Business Income	199,472.41	716,863.09
GROSS INCOME		P 7,552,606.53	42,687,666.84
EXPENSES			
PERSONNEL SERVICES			
5-01-01-010	Salaries and Wages-Regular	P 1,646,229.27	9,832,960.18
OTHER COMPENSATION			
5-01-02-010	Personnel Economic Relief Allowance (P	122,454.55	731,818.18
5-01-02-020	Representation Allowance (RA)	27,250.00	169,750.00
5-01-02-030	Transportation Allowance (TA)	27,250.00	169,750.00
5-01-02-040	Clothing/Uniform Allowance	-	366,000.00
5-01-02-120	Longevity Pay	-	5,000.00
5-01-02-170	Directors and Committee Members' Fee	57,160.00	355,960.00
5-01-04-990	Other Personnel Benefits	-	1,624,417.00
TOTAL		234,114.55	3,422,695.18
PERSONNEL BENEFITS CONTRIBUTIONS			
5-01-03-010	Life and Retirement Insurance Contributions	195,241.76	1,169,800.52
5-01-03-020	PAG-IBIG Contributions	6,200.00	36,700.00
5-01-03-030	PHILHEALTH Contributions	31,317.32	186,330.08
5-01-03-040	ECC Contributions	6,200.00	36,700.00
TOTAL		238,959.08	1,429,530.60
TOTAL PERSONNEL SERVICES		2,119,302.90	14,685,185.96
MAINTENANCE AND OTHER OPERATING EXPENSES			
5-02-01-010	Traveling Expenses - Local	9,644.00	112,235.00
5-02-02-010	Training Expenses	21,120.00	290,644.00
SUPPLIES AND MATERIALS EXPENSES			
5-02-03-010	Office Supplies Expense	18,262.70	164,927.94
5-02-03-020	Accountable Forms Expenses	510.00	2,040.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset	35,478.17	329,338.77
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service	54,451.10	369,119.40
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses	-	112,872.00
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses	626,877.22	4,094,616.71
5-02-03-990	Other Supplies & Materials Expenses	19,911.00	55,175.00
TOTAL SUPPLIES AND MATERIALS EXPENSES		755,490.19	5,128,089.82
UTILITY EXPENSES			
5-02-04-020	Electricity Expenses	812,260.14	4,365,680.56
TOTAL UTILITY EXPENSES		812,260.14	4,365,680.56
COMMUNICATION EXPENSES			
5-02-05-020 Telephone Expenses			
01	Telephone Expenses-Mobile	7,349.56	48,825.70
02	Telephone Expenses-Landline	740.72	4,454.52
5-02-05-030	Internet Expense	5,100.00	32,080.48
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses	380.00	4,092.00
TOTAL COMMUNICATION EXPENSES		13,570.28	89,452.70
5-02-09-010	Generation, Transmission and Distribution Expenses	966,138.00	5,446,538.00
5-02-99-060	Membership Dues and Contributions to Organizations	1,000.00	44,802.50
5-02-99-050	Rent Expense	29,660.00	176,510.00
5-02-99-030	Representation Expenses	10,795.50	226,435.80
5-02-99-070	Subscription Expenses	660.00	2,400.00

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the Month Ended June 30, 2023

PROFESSIONAL EXPENSES			
5-02-11-010	Legal Services	-	7,050.00
5-02-11-020	Auditing Services	-	286,860.74
5-02-11-030	Consultancy Services	15,000.00	23,000.00
5-02-12-030	Security Services	160,000.00	960,000.00
TOTAL PROFESSIONAL SERVICES		175,000.00	1,276,910.74
REPAIRS AND MAINTENANCE			
5-02-13-030 Repairs and Maintenance-Infrastructure Assets			
	11 Plant-Utility Plant in Service (UPIS)	8,977.00	210,464.88
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	-	6,989.00
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	17,950.00	35,450.00
5-02-13-050 Repairs and Maint-Machinery & Equipment			
	03 Repairs and Maint-Machinery & Equipment (ICTE)	2,558.50	13,913.50
	99 Repairs and Maintenance-Machinery and Equipment (OME)	11,880.00	219,812.64
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	7,933.00	58,424.91
TOTAL REPAIRS AND MAINTENANCE		49,298.50	545,054.93
TAXES, INSURANCE PREMIUMS AND OTHER FEES			
5-02-15-010	Taxes, Duties and Licenses	137,603.84	850,734.65
5-02-15-030	Insurance Expenses	15,241.03	83,546.47
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		152,844.87	934,281.12
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES			
5-05-03-020	Doubtful Account Expense		
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97	127,655.82
5-05-01-040	Depreciation-Office Building	34,166.16	204,996.96
5-05-01-050	Depreciation-Office Equipment	6,607.50	39,645.00
5-05-01-070	Depreciation-Furnitures and Fixtures	5,383.60	31,504.25
5-05-01-050	Depreciation-IT Equipment and Software	185,479.57	1,108,361.90
5-05-01-050	Depreciation-Other Machineries and Equipment	220,668.06	1,310,141.03
5-05-01-060	Depreciation-Motor Vehicles	20,834.48	125,006.88
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	283,922.78	1,703,536.66
TOTAL DEPRECIATION		778,338.12	4,650,848.50
5-02-99-990	Other Maintenance & Operating Expenses	59,950.00	87,550.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		3,835,769.60	23,377,433.67
FINANCIAL EXPENSES			
5-03-01-020	Interest Expense	6,068.40	52,928.87
	Total	6,068.40	52,928.87
TOTAL EXPENSES		P 5,961,140.90	38,115,548.50
INCOME (LOSS) FROM OPERATION		P 1,591,465.63	4,572,118.34
4-02-02-210	Interest Income	6,072.98	22,127.48
4-06-03-990	Miscellaneous Income	78,000.00	476,396.03
	Total	84,072.98	498,523.51
NET INCOME (LOSS) BEFORE INCOME TAX		P 1,675,538.61	5,070,641.85

Prepared by:


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Reviewed by:


VICTORIA N. MARIANO
 Division Manager-B

Noted by:


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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, 2023

ASSETS

CURRENT ASSETS

Cash on Hand	P	307,098.79
Cash in Bank-Local Currency		15,457,700.27
Receivables		4,400,205.56
Inventories		2,561,218.81
Prepayments		204,194.79

TOTAL CURRENT ASSETS 22,930,418.22

INVESTMENT

Sinking Fund		2,359,005.23
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TOTAL INVESTMENT 2,359,005.23

NON-CURRENT ASSETS

Receivables		296,120.05
Property, Plant & Equipment		213,371,066.66
Accumulated Depreciation-Property, Plant & Equipment		(84,049,964.07)
Other Assets		3,978,114.46

TOTAL NON-CURRENT ASSETS 133,595,337.10

TOTAL ASSETS P 158,884,760.55

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	2,766,772.56
Inter-Agency Payables		1,359,661.19
Guaranty Deposits Payable		483,768.84
Current Portion of Long Term Liability		4,470,943.36

TOTAL CURRENT LIABILITIES 9,081,145.95

NON-CURRENT LIABILITIES

Notes Payable		7,980,031.05
Loans Payable-Domestic		1,406,204.00
Leave Benefits Payable		15,092,957.98

TOTAL NON-CURRENT LIABILITIES 24,479,193.03

TOTAL LIABILITIES P 33,560,338.98

EQUITY

Retained Earnings		120,253,779.72
Income and Expense Summary		5,070,641.85

TOTAL EQUITY P 125,324,421.57

TOTAL LIABILITIES AND EQUITY P 158,884,760.55

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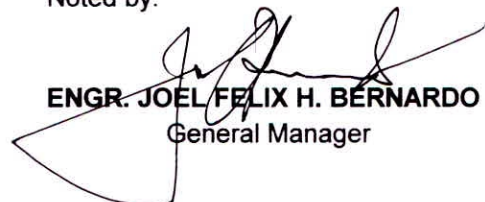
Prepared by:


JACQUELINE N. POBLETE
 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, 2023

ASSETS

CURRENT ASSETS

Cash on Hand	P	307,098.79
1-01-01-010 Cash Collecting Officers		257,098.79
1-01-01-020 Petty Cash Fund		50,000.00
Cash in Bank-Local Currency		15,457,700.27
1-01-02-020 Cash in Bank-Local Currency, Current Account		8,814,653.25
1-01-02-030 Cash in Bank-Local Currency, Savings Account		402,135.68
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		6,240,911.34
Receivables		4,400,205.56
1-03-01-010 Accounts Receivables, Net		4,400,205.56
1-03-01-010 Accounts Receivable		5,239,186.76
1-03-01-010 Accounts Receivable-Others		92,588.00
1-03-01-011 Allowance for Doubtful Accounts		(931,569.20)
Inventories		2,561,218.81
1-04-04-010 Office Supplies Inventory		92,805.53
1-04-04-020 Accountable Forms Inventory		8,160.00
1-04-04-220 Supplies and Materials for Water System Operations		2,460,253.28
Prepayments		204,194.79
1-99-02-050 Prepaid Insurance		154,508.30
1-99-02-030 Prepaid Registration		19,854.94
1-99-02-990 Other Prepayments		29,831.55
TOTAL CURRENT ASSETS		22,930,418.22

INVESTMENT

1-02-07-010 Sinking Fund		2,359,005.23
TOTAL INVESTMENT		2,359,005.23

NON-CURRENT ASSETS

Receivables		
1-99-03-990 Other Deposits		296,120.05
		296,120.05
Property, Plant and Equipment		
1-06-01-010 Land		17,071,713.51
1-06-02-990 Other Land Improvements, Net		1,735,196.44
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,926,304.68)
1-06-04-010 Buildings, Net		9,055,516.01
1-06-04-010 Buildings		13,666,462.40
1-06-04-011 Accumulated Depreciation-Buildings		(4,610,946.39)
1-06-05-020 Office Equipment, Net		292,721.56
1-06-05-020 Office Equipment		1,275,043.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(982,321.44)
1-06-07-010 Furnitures and Fixtures, Net		700,219.18
1-06-07-010 Furnitures and Fixtures		856,911.85
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(156,692.67)
1-06-05-030 Information & Communication Technology Equipment		6,221,285.35
1-06-05-030 Information & Communication Technology Equipment		12,931,841.99
1-06-05-031 Accumulated Depreciation-ICTE		(6,710,556.64)
1-06-05-990 Other Machineries & Equipment, Net		16,056,825.17
1-06-05-990 Other Machineries & Equipment		34,760,082.30
1-06-05-991 Accumulated Deprn.-Equipment		(18,703,257.13)
1-06-06-010 Motor Vehicles		1,012,550.84
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(4,295,688.22)
1-06-03-010 Infrastructure Asset-Plant		60,454,445.04
1-06-03-010 Plant-Utility Plant in Service (UPIS)		105,393,163.94
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(44,938,718.90)
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		16,720,629.49
Other Assets		
1-99-99-990 Other Assets		3,978,114.46
TOTAL NON-CURRENT ASSETS		133,595,337.10

TOTAL ASSETS	P	158,884,760.55
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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, 2023

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	<u>2,766,772.56</u>
2-01-01-010 Accounts Payable		2,766,772.56
Inter Agency Payables		<u>1,359,661.19</u>
2-02-01-010 Due to BIR		722,408.51
2-02-01-020 Due to GSIS		524,389.24
2-02-01-030 Due to PAG-IBIG		50,228.80
2-02-01-040 Due to PHILHEALTH		62,634.64
Other Liability Accounts		<u>483,768.84</u>
2-04-01-040 Guaranty Deposits Payable		483,768.84
Current Portion of Long Term Liability		<u>4,470,943.36</u>
2-01-01-040 Notes Payable		3,262,183.92
2-01-02-040 Loans Payable - LWUA		312,504.00
2-01-02-040 Loans Payable - DBP		896,255.44
TOTAL CURRENT LIABILITIES		<u>9,081,145.95</u>

NON-CURRENT LIABILITIES

2-01-01-040 Notes Payable		7,980,031.05
2-01-02-040 Loans Payable-LWUA		1,406,204.00
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		<u>15,092,957.98</u>
TOTAL NON-CURRENT LIABILITIES		<u>24,479,193.03</u>

EQUITY

3-07-01-010 Retained Earnings		120,253,779.72
3-03-01-010 Income and Expense Summary		<u>5,070,641.85</u>
TOTAL EQUITY		<u>125,324,421.57</u>

TOTAL LIABILITIES AND EQUITY


P **158,884,760.55**

0.00


Prepared by:


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Senior Corporate Accounts Analyst

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