

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

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

	CURRENT MONTH	YEAR TO DATE
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection of Receivables	P 6,567,803.10	59,008,349.98
Water Sales	6,567,803.10	59,008,349.98
Collection of Income	681,558.77	5,730,286.61
Adjustment for Cancelled checks	-	863,282.93
Adjustment for Stale check	4,000.00	21,100.00
Total Cash Inflows	7,253,361.87	65,623,019.52
Cash Outflows:		
Payment of Operating Expenses	3,901,676.47	23,216,641.89
Set-up of Petty Cash	-	50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,071,480.90	11,060,369.46
Purchase of:		
IT/Equipment/Office Supplies	63,626.02	565,893.61
Service Connection Materials	1,401,749.87	7,933,321.14
Advances to Officers & Employees	1,394,824.45	12,826,957.95
Adjustment for Unreleased checks	-	2,501,659.51
Total Cash Outflows	(7,833,357.71)	(58,154,843.56)
Total Cash Provided (Used) by Operating Activities	P (579,995.84)	7,468,175.96
Cash Flows from Investing Activities:		
Cash Inflows:		
Transfer of funds to LBP	110,251.44	961,220.22
Time Deposit Placement	-	4,000,000.00
Interest from Current and Time Deposits	5,858.91	35,210.71
Cash Outflows:		
Time Deposit Placement	-	4,000,000.00
Transfer of funds from DBP	110,251.44	961,220.22
Purchase/Construction of Other Property, Plant and Equipment	283,994.29	9,546,850.23
Total Cash Provided (Used) by Investing Activities	P (278,135.38)	(9,511,639.52)
Cash Flows from Financing Activities:		
Cash Outflows:		
Payments for Domestic Loans	252,654.62	2,318,294.96
Total Cash Provided (Used) by Financing Activities	P (252,654.62)	(2,318,294.96)
Cash Provided (Used) by Operating, Investing, & Financing Activities	(1,110,785.84)	(4,361,758.52)
Add : Cash and Cash Equivalents-Beginning	15,055,547.02	18,306,519.70
Cash and Cash Equivalents, Ending	P 13,944,761.18	13,944,761.18


BREAKDOWN:

Cash in Vault	P 547,360.11
Cash in Bank-Current Account	6,745,214.16
Cash in Bank-Savings Account	399,768.61
Cash in Bank-Time Deposit	6,252,418.30
Total	P 13,944,761.18


Prepared by:


KELVIN JOHN A. ANGELES
 Sr. Accounting Processor - B

Noted by:


ENGR. JOEL FELIX H. BERNARDO
 General Manager

Reviewed by:


JACQUELINE N. POBLETE
 Senior Corporate Accounts Analyst

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended September 30, 2023

GENERAL INCOME

		CURRENT MONTH	YEAR TO DATE
BUSINESS INCOME			
4-02-02-090	Income from Waterworks System	P 6,613,496.46	59,163,655.02
4-02-02-990	Other Business Income	494,146.81	4,366,216.45
4-02-02-230	Fines and Penalties-Business Income	109,894.96	1,044,193.10
GROSS INCOME		P 7,217,538.23	64,574,064.57

EXPENSES

PERSONNEL SERVICES

5-01-01-010	Salaries and Wages-Regular	P	<u>1,551,448.28</u>	<u>14,551,632.46</u>
-------------	----------------------------	---	---------------------	----------------------

OTHER COMPENSATION

5-01-02-010	Personnel Economic Relief Allowance (P		117,909.09	1,096,727.27
5-01-02-020	Representation Allowance (RA)		28,500.00	245,250.00
5-01-02-030	Transportation Allowance (TA)		28,500.00	245,250.00
5-01-02-040	Clothing/Uniform Allowance		-	366,000.00
5-01-02-120	Longevity Pay		-	15,000.00
5-01-02-140	Year End Bonus		56,844.90	56,844.90
5-01-02-170	Directors and Committee Members' Fee		57,160.00	527,440.00
5-01-01-150	Cash Gift		3,500.00	3,500.00
5-01-04-990	Other Personnel Benefits		-	1,624,417.00
TOTAL			<u>292,413.99</u>	<u>4,180,429.17</u>

PERSONNEL BENEFITS CONTRIBUTIONS

5-01-03-010	Life and Retirement Insurance Contributions		185,585.80	1,729,497.36
5-01-03-020	PAG-IBIG Contributions		6,000.00	54,900.00
5-01-03-030	PHILHEALTH Contributions		29,407.04	275,171.76
5-01-03-040	ECC Contributions		6,000.00	54,900.00
TOTAL			<u>226,992.84</u>	<u>2,114,469.12</u>

TOTAL PERSONNEL SERVICES

2,070,855.11 20,846,530.75

MAINTENANCE AND OTHER OPERATING EXPENSES

5-02-01-010	Traveling Expenses - Local		36,508.00	262,905.76
5-02-02-010	Training Expenses		64,296.00	570,378.00

SUPPLIES AND MATERIALS EXPENSES

5-02-03-010	Office Supplies Expense		17,580.16	301,890.17
5-02-03-020	Accountable Forms Expenses		510.00	3,060.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		53,373.93	502,896.17
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		67,716.07	552,765.49
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	131,351.00
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses		677,513.42	6,069,366.26
5-02-03-990	Other Supplies & Materials Expenses		-	67,452.50
TOTAL SUPPLIES AND MATERIALS EXPENSES			<u>816,693.58</u>	<u>7,628,781.59</u>

UTILITY EXPENSES

5-02-04-020	Electricity Expenses		764,606.13	6,765,294.32
TOTAL UTILITY EXPENSES			<u>764,606.13</u>	<u>6,765,294.32</u>

COMMUNICATION EXPENSES

5-02-05-020	Telephone Expenses			
	01 Telephone Expenses-Mobile		6,599.99	69,220.40
	02 Telephone Expenses-Landline		761.11	6,849.96
5-02-05-030	Internet Expense		5,100.00	47,380.48
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		190.00	5,042.00
TOTAL COMMUNICATION EXPENSES			<u>12,651.10</u>	<u>128,492.84</u>

5-02-09-010	Generation, Transmission and Distribution Expenses		997,740.00	8,385,581.50
5-02-99-060	Membership Dues and Contributions to Organizations		1,000.00	47,802.50
5-02-99-050	Rent Expense		29,660.00	265,490.00
5-02-99-030	Representation Expenses		55,071.86	325,722.16
5-02-99-070	Subscription Expenses		-	3,270.00

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

DETAILED STATEMENT OF COMPREHENSIVE INCOME
 For the Month Ended September 30, 2023

PROFESSIONAL EXPENSES		
5-02-11-010	Legal Services	1,200.00
5-02-11-020	Auditing Services	-
5-02-11-030	Consultancy Services	-
5-02-12-030	Security Services	160,000.00
TOTAL PROFESSIONAL SERVICES		161,200.00
REPAIRS AND MAINTENANCE		
5-02-13-030 Repairs and Maintenance-Infrastructure Assets		
	11 Plant-Utility Plant in Service (UPIS)	3,000.00
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	-
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)	11,400.00
	07 Repairs and Maint-Machinery & Equipment (Comm. Equipment)	1,700.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	35,632.00
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	1,550.00
TOTAL REPAIRS AND MAINTENANCE		51,582.00
TAXES, INSURANCE PREMIUMS AND OTHER FEES		
5-02-15-010	Taxes, Duties and Licenses	143,047.20
5-02-15-030	Insurance Expenses	15,238.86
TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES		158,286.06
DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES		
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97
5-05-01-040	Depreciation-Office Building	34,166.16
5-05-01-050	Depreciation-Office Equipment	6,607.50
5-05-01-070	Depreciation-Furnitures and Fixtures	5,383.60
5-05-01-050	Depreciation-IT Equipment and Software	185,479.57
5-05-01-050	Depreciation-Other Machineries and Equipment	225,469.36
5-05-01-060	Depreciation-Motor Vehicles	20,834.48
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	283,922.78
TOTAL DEPRECIATION		783,139.42
5-02-99-990	Other Maintenance & Operating Expenses	4,500.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		3,936,934.15
FINANCIAL EXPENSES		
5-03-01-020	Interest Expense	2,427.36
	Total	2,427.36
TOTAL EXPENSES		P 6,010,216.62
INCOME (LOSS) FROM OPERATION		P 1,207,321.61
4-02-02-210	Interest Income	6,100.05
4-06-03-990	Miscellaneous Income	78,000.00
	Total	84,100.05
NET INCOME (LOSS) BEFORE INCOME TAX		P 1,291,421.66

Prepared by:


KELVIN JOHN A. ANGELES
 Sr. Accounting Processor - B

Reviewed by:


JACQUELINE N. POBLETE
 Senior Corporate Accounts Analyst

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, 2023

ASSETS

CURRENT ASSETS

Cash on Hand	P	597,360.11
Cash in Bank-Local Currency		13,397,401.07
Receivables		4,842,826.13
Inventories		3,594,428.98
Prepayments		152,541.00

TOTAL CURRENT ASSETS

22,584,557.29

INVESTMENT

Sinking Fund		2,359,246.37
--------------	--	--------------

TOTAL INVESTMENT

2,359,246.37

NON-CURRENT ASSETS

Receivables		296,120.05
Property, Plant & Equipment		216,184,341.60
Accumulated Depreciation-Property, Plant & Equipment		(85,867,688.57)
Other Assets		4,382,044.00

TOTAL NON-CURRENT ASSETS

134,994,817.08

TOTAL ASSETS

P 159,938,620.74

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payables	P	2,984,479.17
Inter-Agency Payables		1,292,767.56
Guaranty Deposits Payable		504,127.89
Current Portion of Long Term Liability		3,798,751.69

TOTAL CURRENT LIABILITIES

8,580,126.31

NON-CURRENT LIABILITIES

Notes Payable		7,164,485.07
Loans Payable-Domestic		1,328,078.00
Leave Benefits Payable		13,541,513.67

TOTAL NON-CURRENT LIABILITIES

22,034,076.74

TOTAL LIABILITIES

P 30,614,203.05

EQUITY

Retained Earnings		120,253,779.72
Income and Expense Summary		9,070,637.97

TOTAL EQUITY

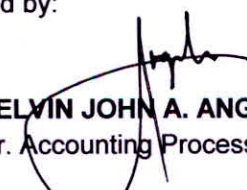
P 129,324,417.69

TOTAL LIABILITIES AND EQUITY

P 159,938,620.74

0.00

Prepared by:


KELVIN JOHN A. ANGELES
 Sr. Accounting Processor - B

Reviewed by:


JACQUELINE N. POBLETE
 Senior Corporate Accounts Analyst

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 FINANCIAL POSITION

As at September 30, 2023

ASSETS

CURRENT ASSETS

Cash on Hand	P	597,360.11
1-01-01-010 Cash Collecting Officers		547,360.11
1-01-01-020 Petty Cash Fund		50,000.00
Cash in Bank-Local Currency		13,397,401.07
1-01-02-020 Cash in Bank-Local Currency, Current Account		6,745,214.16
1-01-02-030 Cash in Bank-Local Currency, Savings Account		399,768.61
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		6,252,418.30
Receivables		4,842,826.13
1-03-01-010 Accounts Receivables, Net		4,842,826.13
1-03-01-010 Accounts Receivable		5,603,807.33
1-03-01-010 Accounts Receivable-Others		170,588.00
1-03-01-011 Allowance for Doubtful Accounts		(931,569.20)
Inventories		3,594,428.98
1-04-04-010 Office Supplies Inventory		149,825.55
1-04-04-020 Accountable Forms Inventory		7,140.00
1-04-04-220 Supplies and Materials for Water Sytem Operations		3,437,463.43
Prepayments		152,541.00
1-99-02-050 Prepaid Insurance		112,771.52
1-99-02-030 Prepaid Registration		20,044.10
1-99-02-990 Other Prepayments		19,725.38
TOTAL CURRENT ASSETS		22,584,557.29

INVESTMENT

1-02-07-010 Sinking Fund		2,359,246.37
TOTAL INVESTMENT		2,359,246.37

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		1,671,368.53
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,990,132.59)
1-06-04-010 Buildings, Net		8,953,017.53
1-06-04-010 Buildings		13,666,462.40
1-06-04-011 Accumulated Depreciation-Buildings		(4,713,444.87)
1-06-05-020 Office Equipment, Net		272,899.06
1-06-05-020 Office Equipment		1,275,043.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,002,143.94)
1-06-07-010 Furnitures and Fixtures, Net		684,068.38
1-06-07-010 Furnitures and Fixtures		856,911.85
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(172,843.47)
1-06-05-030 Information & Communication Technology Equipment		5,664,846.64
1-06-05-030 Information & Communication Technology Equipment		12,931,841.99
1-06-05-031 Accumulated Depreciation-ICTE		(7,266,995.35)
1-06-05-990 Other Machineries & Equipment, Net		16,257,167.85
1-06-05-990 Other Machineries & Equipment		35,105,139.30
1-06-05-991 Accumulated Deprn.-Equipment		(18,847,971.45)
1-06-06-010 Motor Vehicles		950,047.40
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(4,358,191.66)
1-06-03-010 Infrastructure Asset-Plant		59,602,676.70
1-06-03-010 Plant-Utility Plant in Service (UPIS)		105,393,163.94
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(45,790,487.24)
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		19,188,847.43
Other Assets		
1-99-99-990 Other Assets		4,382,044.00
TOTAL NON-CURRENT ASSETS		134,994,817.08

TOTAL ASSETS	P	159,938,620.74
---------------------	----------	-----------------------

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

DETAILED STATEMENT OF FINANCIAL POSITION
As at September 30, 2023

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Payable Accounts	P	2,984,479.17
2-01-01-010 Accounts Payable		2,984,479.17
Inter Agency Payables		1,292,767.56
2-02-01-010 Due to BIR		720,574.23
2-02-01-020 Due to GSIS		469,239.53
2-02-01-030 Due to PAG-IBIG		41,542.80
2-02-01-040 Due to PHILHEALTH		58,990.96
2-02-01-060 Due to Government Corporations		2,420.04
Other Liability Accounts		504,127.89
2-04-01-040 Guaranty Deposits Payable		504,127.89
Current Portion of Long Term Liability		3,798,751.69
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		224,063.77
TOTAL CURRENT LIABILITIES		8,580,126.31

NON-CURRENT LIABILITIES

2-01-01-040 Notes Payable		7,164,485.07
2-01-02-040 Loans Payable-LWUA		1,328,078.00
Other Long-Term Liabilities		
2-06-01-020 Leave Benefits Payable		13,541,513.67
TOTAL NON-CURRENT LIABILITIES		22,034,076.74

EQUITY

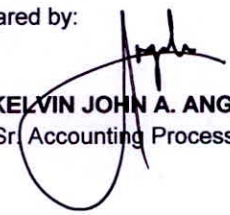
3-07-01-010 Retained Earnings		120,253,779.72
3-03-01-010 Income and Expense Summary		9,070,637.97
TOTAL EQUITY		129,324,417.69

TOTAL LIABILITIES AND EQUITY

P **159,938,620.74**

0.00

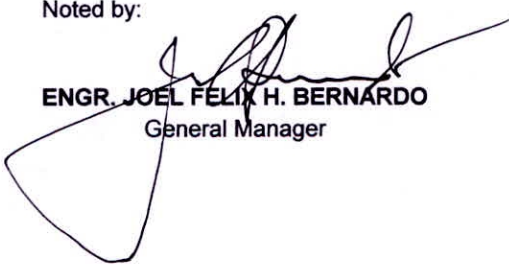
Prepared by:


KELVIN JOHN A. ANGELES
Sr. Accounting Processor - B

Reviewed by:


JACQUELINE N. POBLETE
Senior Corporate Accounts Analyst

Noted by:


ENGR. JOEL FELIX H. BERNARDO
General Manager