

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As of December 31, 2018

Actual, This Month		This Month, Last Year		Increase (Decrease) Last Year		Over
Amount	% to Total	Amount	% to Total	Amount	% to Total	

ASSETS

Cash and Cash Equivalents

Cash on Hand

Cash-Collecting Officers	P 345,978.57	0.06%	P 237,628.95	0.05%	P 108,349.62	0.14%
Change Fund	25,000.00	0.00%	25,000.00	0.01%	-	0.00%
Petty Cash	40,000.00	0.01%	40,000.00	0.01%	-	0.00%
Local Currency on Hand	-	0.00%	-	0.00%	-	0.00%
Foreign Currency on Hand	-	0.00%	-	0.00%	-	0.00%
Checks and Other Cash Items	-	0.00%	-	0.00%	-	0.00%
Treasury Fund Capital	-	0.00%	-	0.00%	-	0.00%

Cash in Bank-Local Currency

Cash in Bank-Local Currency, Current Account	82,341,059.64	14.84%	62,537,840.27	13.10%	19,803,219.37	25.51%
Cash in Bank-Local Currency, Savings Account	13,834,634.27	2.49%	12,354,633.08	2.59%	1,480,001.19	1.91%

Cash Equivalents

Time Deposits-Local Currency	-	0.00%	-	1.23%	-	0.00%
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TOTAL CASH AND CASH EQUIVALENTS

P 96,586,672.48	17.41%	P 75,195,102.30	16.99%	P 21,391,570.18	27.56%
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Investments

Sinking Fund

Sinking Fund	P 6,654,048.20	1.20%	P 5,889,525.45	0.00%	P 764,522.75	0.99%
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Investments in Time Deposit

Investments in Time Deposit-Local Currency	-	0.00%	-	0.00%	-	0.00%
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Other Investments

Other Investments	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment-Other Investments	-	0.00%	-	0.00%	-	0.00%

TOTAL INVESTMENTS

P 6,654,048.20	1.20%	P 5,889,525.45	0.00%	P 764,522.75	0.99%
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Receivables

Loans and Receivable Accounts

Accounts Receivable	P 4,019,376.98	0.72%	P 3,387,617.51	0.71%	P 631,759.47	0.81%
Allowance for Impairment-Accounts Receivable	(108,408.34)	(0.02%)	(68,882.90)	(0.01%)	(39,525.44)	(0.05%)
Notes Receivable	343,169.19	0.06%	242,072.14	0.05%	101,097.05	0.13%
Allowance for Impairment- Notes Receivable	-	0.00%	-	0.00%	-	0.00%

Other Receivables

Receivable-Disallowances/Charges	0.00	0.00%	-	0.00%	0.00	0.00%
Due from Officers and Employees	0.00	0.00%	126,400.00	0.03%	(126,400.00)	(0.16%)
Due from National Government Agencies	677,000.00	0.12%	677,000.00	0.14%	-	0.00%
Other Receivable	850.00	0.00%	319,412.70	0.07%	(318,562.70)	(0.41%)
Allowance for Impairment- Other Receivables	-	0.00%	-	0.00%	-	0.00%

TOTAL RECEIVABLES

P 4,931,987.83	0.89%	P 4,683,619.45	0.98%	P 248,368.38	0.32%
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Inventories

Inventory Held for Consumption

Office Supplies Inventory	P 369,844.36	0.07%	P 374,476.54	0.08%	P (4,632.18)	(0.01%)
Allowance for Impairment- Office Supplies Inventory	-	0.00%	-	0.00%	-	0.00%
Accountable Forms, Plates and Stickers Inventory	507,000.00	0.09%	836,170.00	0.18%	(329,170.00)	(0.42%)
Allowance for Impairment- Accountable Forms, Plates and Stickers Inventory	-	0.00%	-	0.00%	-	0.00%
Fuel, Oil and Lubricants Inventory	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment- Fuel, Oil and Lubricants Inventory	-	0.00%	-	0.00%	-	0.00%
Non-Accountable Forms Inventory	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment- Non-Accountable Forms Inventory	-	0.00%	-	0.00%	-	0.00%
Chemicals and Filtering Supplies Inventory	644,899.60	0.12%	655,399.60	0.14%	(10,500.00)	(0.01%)
Allowance for Impairment- Chemicals and Filtering Supplies Inventory	-	0.00%	-	0.00%	-	0.00%
Construction Materials Inventory	32,208,079.78	5.80%	18,259,929.14	3.83%	13,948,150.64	17.97%
Allowance for Impairment- Construction Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Other Supplies and Materials Inventory	-	0.00%	-	0.00%	-	0.00%
Allowance for Impairment- Other Supplies and Materials Inventory	-	0.00%	-	0.00%	-	0.00%

TOTAL INVENTORIES

P 33,729,823.74	6.08%	P 20,125,975.28	4.22%	P 13,603,848.46	17.53%
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	Actual, This Month		This Month, Last Year		Increase (Decrease) Last Year		Over
	Amount	% to Total	Amount	% to Total	Amount	% to Total	
Property, Plant and Equipment							
Land							
Land	P 28,014,796.60	5.05%	P 28,014,796.60	5.87%	P -	-	0.00%
Accumulated Impairment Losses-Land	-	0.00%	-	0.00%	-	-	0.00%
Infrastructure Assets							
Plant-Utility Plant in Service	-	0.00%	-	0.00%	-	-	0.00%
Collecting and Impounding Reservoirs	-	0.00%	-	0.00%	-	-	0.00%
Lake River and Other Channels	-	0.00%	-	0.00%	-	-	0.00%
Springs and Tunnels	-	0.00%	-	0.00%	-	-	0.00%
Wells	57,248,736.07	10.32%	55,343,736.07	11.60%	1,905,000.00	-	2.45%
Supply Mains	-	0.00%	-	0.00%	-	-	0.00%
Other Source of Supply Plant	-	0.00%	-	0.00%	-	-	0.00%
Other Pumping Plant	-	0.00%	-	0.00%	-	-	0.00%
Reservoirs and Tanks	29,958,686.46	5.40%	4,873,043.94	1.02%	25,085,642.52	-	32.32%
Transmission and Distribution Mains	292,967,426.70	52.80%	264,273,723.16	55.37%	28,693,703.54	-	36.97%
Fire Mains	-	0.00%	-	0.00%	-	-	0.00%
Services	5,203,772.41	0.94%	3,619,045.02	0.76%	1,584,727.39	-	2.04%
Meters	7,129,261.93	1.28%	7,170,581.59	1.50%	(41,319.66)	-	(0.05%)
Meter Installation	-	0.00%	-	0.00%	-	-	0.00%
Hydrants	973,281.59	0.18%	1,147,069.64	0.24%	(173,788.05)	-	(0.22%)
Other Transmission and Distribution	-	0.00%	-	0.00%	-	-	0.00%
Mains	-	0.00%	(300,118.82)	(0.06%)	300,118.82	-	0.39%
Other Plants	-	0.00%	-	0.00%	-	-	0.00%
Utility Plant Held for future use	-	0.00%	-	0.00%	-	-	0.00%
Unclassified Utility Plant	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Depreciation-Plant (UPIS)	(89,654,194.31)	(16.16%)	(95,762,146.26)	(20.06%)	6,107,951.95	-	7.87%
Accumulated Impairment Losses-Plant (UPIS)	-	0.00%	-	0.00%	-	-	0.00%
Buildings and Other Structures							
Buildings	2,838,798.30	0.51%	1,638,306.98	0.34%	1,200,491.32	-	1.55%
Source of Supply Plant Structures and Improv	-	0.00%	-	0.00%	-	-	0.00%
Pumping Plant Structures and Improvements	-	0.00%	-	0.00%	-	-	0.00%
Water Treatment Structures and Improveme	-	0.00%	-	0.00%	-	-	0.00%
Transmission and Distribution Structures and	-	0.00%	-	0.00%	-	-	0.00%
Administrative Structures and Improvements	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Depreciation-Buildings	(850,480.39)	(0.15%)	(793,187.40)	(0.17%)	(57,292.99)	-	(0.07%)
Accumulated Impairment Losses-Buildings	-	0.00%	-	0.00%	-	-	0.00%
Water Plant, Structures and Improvements	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Depreciation-Water Plant, Structure	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Impairment Losses-Water Plant, Stru	-	0.00%	-	0.00%	-	-	0.00%
Other Structures	14,590,140.17	2.63%	13,159,010.92	2.76%	1,431,129.25	-	1.84%
Accumulated Depreciation-Other	-	0.00%	-	0.00%	-	-	0.00%
Structures	(4,025,150.51)	(0.73%)	(3,421,817.60)	(0.72%)	(603,332.91)	-	(0.78%)
Accumulated Impairment Losses-Other	-	0.00%	-	0.00%	-	-	0.00%
Structures	-	0.00%	-	0.00%	-	-	0.00%
Machinery and Equipment							
Machinery	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Depreciation-Machinery	-	0.00%	-	0.00%	-	-	0.00%
Accumulated Impairment Losses-	-	0.00%	-	0.00%	-	-	0.00%
Machinery	-	0.00%	-	0.00%	-	-	0.00%
Office Equipment	3,426,918.30	0.62%	3,499,390.30	0.73%	(72,472.00)	-	(0.09%)
Accumulated Depreciation-Office	-	0.00%	-	0.00%	-	-	0.00%
Equipment	(2,134,874.10)	(0.38%)	(1,386,531.43)	(0.29%)	(748,342.67)	-	(0.96%)
Accumulated Impairment Losses-Office	-	0.00%	-	0.00%	-	-	0.00%
Equipment	-	0.00%	-	0.00%	-	-	0.00%
Information and Communication	-	0.00%	-	0.00%	-	-	0.00%
Technology Equipment	5,258,841.40	0.95%	5,403,862.40	1.13%	(145,021.00)	-	(0.19%)
Accumulated Depreciation-Information	-	0.00%	-	0.00%	-	-	0.00%
and Communication Technology	-	0.00%	-	0.00%	-	-	0.00%
Equipment	(3,380,682.07)	(0.61%)	(3,171,127.12)	(0.66%)	(209,554.95)	-	(0.27%)
Accumulated Impairment Losses-	-	0.00%	-	0.00%	-	-	0.00%
Information and Communication	-	0.00%	-	0.00%	-	-	0.00%
Technology Equipment	-	0.00%	-	0.00%	-	-	0.00%
Communication Equipment	894,842.08	0.16%	1,003,610.08	0.21%	(108,768.00)	-	(0.14%)
Accumulated Depreciation-	-	0.00%	-	0.00%	-	-	0.00%
Communication Equipment	(521,343.73)	(0.09%)	(502,035.98)	(0.11%)	(19,307.75)	-	(0.02%)
Accumulated Impairment Losses-	-	0.00%	-	0.00%	-	-	0.00%
Communication Equipment	-	0.00%	-	0.00%	-	-	0.00%
Construction and Heavy Equipment	2,675,871.79	0.48%	2,716,334.34	0.57%	(40,462.55)	-	(0.05%)
Accumulated Depreciation-Construction	-	0.00%	-	0.00%	-	-	0.00%
and Heavy Equipment	(1,340,909.74)	(0.24%)	(1,375,011.89)	(0.29%)	34,102.15	-	0.04%
Accumulated Impairment Losses-	-	0.00%	-	0.00%	-	-	0.00%
Construction and Heavy Equipment	-	0.00%	-	0.00%	-	-	0.00%

	Actual, This Month		This Month, Last Year		Increase (Decrease) Last Year		Over
	Amount	% to Total	Amount	% to Total	Amount	% to Total	
Motor Vehicles	10,256,413.00	1.85%	10,234,402.75	2.14%	22,010.25	0.03%	
Accumulated Depreciation-Motor Vehicles	(8,783,909.09)	(1.58%)	(7,771,337.09)	(1.63%)	(1,012,572.00)	(1.30%)	
Accumulated Impairment Losses-Motor Vehicles	-	0.00%	-	0.00%	-	0.00%	
Other Transportation Equipment	-	0.00%	-	0.00%	-	0.00%	
Accumulated Depreciation-Other Transportation E	-	0.00%	-	0.00%	-	0.00%	
Accumulated Impairment Losses-Other Transport	-	0.00%	-	0.00%	-	0.00%	
Furniture, Fixtures and Books							
Furniture and Fixtures	52,653.00	0.01%	534,860.80	0.11%	(482,207.80)	(0.62%)	
Accumulated Depreciation-Furniture and Fixtures	(41,921.69)	(0.01%)	(158,802.43)	(0.03%)	116,880.74	0.15%	
Accumulated Impairment Losses-Furniture and Fixtures	-	0.00%	-	0.00%	-	0.00%	
Books	631,051.50	0.11%	631,751.50	0.13%	(700.00)	(0.00%)	
Accumulated Depreciation-Books	(149,933.00)	(0.03%)	(71,123.48)	(0.01%)	(78,809.52)	(0.10%)	
Accumulated Impairment Losses-Books	-	0.00%	-	0.00%	-	0.00%	
Service Concession-Tangible Assets							
Service Concession-Sewer Systems	-	0.00%	-	0.00%	-	0.00%	
Accumulated Depreciation-Service Concession-Sev	-	0.00%	-	0.00%	-	0.00%	
Accumulated Impairment Losses-Service Concessi	-	0.00%	-	0.00%	-	0.00%	
Service Concession-Water Supply Systems	-	0.00%	-	0.00%	-	0.00%	
Accumulated Depreciation-Service Concession-Wr	-	0.00%	-	0.00%	-	0.00%	
Accumulated Impairment Losses-Service Concessi	-	0.00%	-	0.00%	-	0.00%	
Other Property, Plant and Equipment							
Other Property, Plant and Equipment							
Laboratory Equipment	-	0.00%	-	0.00%	-	0.00%	
Power Production Equipment	12,513,136.54	2.25%	12,763,751.24	2.67%	(250,614.70)	(0.32%)	
Pumping Equipment	34,921,765.92	6.29%	31,422,499.19	6.58%	3,499,266.73	4.51%	
Water Treatment Equipment	3,747,352.19	0.68%	3,885,198.11	0.81%	(137,845.92)	(0.18%)	
Stores Equipment	-	0.00%	-	0.00%	-	0.00%	
Communications Equipment	-	0.00%	-	0.00%	-	0.00%	
Power Operated Equipment	-	0.00%	-	0.00%	-	0.00%	
Tools, Shop and Garage Equipment	413,094.61	0.07%	423,596.86	0.09%	(10,502.25)	(0.01%)	
Accumulated Depreciation-Other Property, Plant and Equipment	(14,849,706.65)	(2.68%)	(18,659,979.68)	(3.91%)	3,810,273.03	4.91%	
Accumulated Impairment Losses-Other Property, Plant and Equipment	-	0.00%	-	0.00%	-	0.00%	
Construction in Progress							
Construction in Progress-Land Improvements	-	0.00%	-	0.00%	-	0.00%	
Construction in Progress-Infrastructure Assets	13,647,452.87	2.46%	37,523,511.62	7.86%	(23,876,058.75)	(30.76%)	
Construction in Progress-Buildings and Other Structures	-	0.00%	-	0.00%	-	0.00%	
Construction in Progress-Furniture and Fixtures	-	0.00%	-	0.00%	-	0.00%	
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 401,631,188.15	72.38%	P 355,908,863.93	74.57%	P 45,722,324.22	58.91%	
Intangible Assets							
Intangible Assets							
Computer Software	P 100,000.00	0.02%	P -	0.00%	P 100,000.00	0.13%	
Accumulated Amortization-Computer Software	(33,249.93)	(0.01%)	-	0.00%	(33,249.93)	(0.04%)	
Accumulated Impairment Losses-Computer Softw	-	0.00%	-	0.00%	-	0.00%	
Other Intangible Assets	-	0.00%	-	0.00%	-	0.00%	
Accumulated Amortization-Other Intangible Asset	-	0.00%	-	0.00%	-	0.00%	
Accumulated Impairment Losses-Other Intangible	-	0.00%	-	0.00%	-	0.00%	
TOTAL INTANGIBLE ASSETS	P 66,750.07	0.01%	P -	0.00%	P 66,750.07	0.09%	
Other Assets							
Advances							
Advances for Operating Expenses	P -	0.00%	P -	0.00%	P -	0.00%	
Advances for Payroll	-	0.00%	-	0.00%	-	0.00%	
Advances to Special Disbursing Officer	-	0.00%	-	0.00%	-	0.00%	
Advances to Officers and Employees	-	0.00%	-	0.00%	-	0.00%	
Prepayments							
Advances to Contractors	P 1,913,896.26	0.34%	P 3,773,824.89	0.79%	P (1,859,928.63)	(2.40%)	
Prepaid Rent	54,000.00	0.01%	54,000.00	0.01%	-	0.00%	
Prepaid Insurance	77,501.18	0.01%	84,195.02	0.02%	(6,693.84)	(0.01%)	
Withholding Tax at Source	-	0.00%	-	0.00%	-	0.00%	
Other Prepayments (Meralco Guaranty Deposit)	829,752.75	0.15%	1,828,903.04	0.38%	(999,150.29)	(1.29%)	
Other Assets							
Deferred Charges/Losses	7,563,681.30	1.36%	7,612,518.03	1.59%	(48,836.73)	(0.06%)	
Other Assets	871,643.84	0.16%	2,139,714.11	0.45%	(1,268,070.27)	(1.63%)	
Accumulated Impairment Losses-Other Assets	-	0.00%	-	0.00%	-	0.00%	
TOTAL OTHER ASSETS	P 11,310,475.33	2.04%	P 15,493,155.09	3.25%	P (4,182,679.76)	(5.39%)	
TOTAL ASSETS	P 554,910,945.80	100.00%	P 477,296,241.50	100.00%	P 77,614,704.30	100.00%	

Actual, This Month		This Month, Last Year		Increase (Decrease) Last Year		Over
Amount	% to Total	Amount	% to Total	Amount	% to Total	

LIABILITIES

Financial Liabilities

Payables

Accounts Payable	P	30,342,910.45	5.47%	P	4,168,268.32	0.87%	P	26,174,642.13	33.72%
Due to Officers and Employees		1,355,784.23	0.24%		185,468.58	0.04%		1,170,315.65	1.51%
Notes Payable		-	0.00%		-	0.00%		-	0.00%
Interest Payable		-	0.00%		-	0.00%		-	0.00%
Accrued Benefits Payable		-	0.00%		-	0.00%		-	0.00%

Bills/Bonds/Loans Payable

Loans Payable-Domestic		150,205,048.21	27.07%		171,212,991.54	35.87%		(21,007,943.33)	(27.07%)
Other Bills/Bonds/Loans Payable		1,347,391.32	0.24%		1,329,391.32	0.28%		18,000.00	0.02%

Other Financial Liabilities

Other Financial Liabilities		-	0.00%		-	0.00%		-	0.00%
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TOTAL FINANCIAL LIABILITIES

P	183,251,134.21	33.02%	P	176,896,119.76	37.06%	P	6,355,014.45	8.19%
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Inter-Agency Payables

Inter-Agency Payables

Due to BIR	P	3,416,584.89	0.62%	P	1,395,374.97	0.29%	P	2,021,209.92	2.60%
Due to GSIS		635,257.14	0.11%		537,061.06	0.11%		98,196.08	0.13%
Due to Pag-IBIG		104,419.03	0.02%		93,532.21	0.02%		10,886.82	0.01%
Due to Philhealth		51,620.05	0.01%		46,407.50	0.01%		5,212.55	0.01%
Due to NGAs		-	0.00%		-	0.00%		-	0.00%

TOTAL INTER-AGENCY PAYABLES

P	4,207,881.11	0.76%	P	2,072,375.74	0.43%	P	2,135,505.37	2.75%
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Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable	P	13,898,963.70	2.50%	P	12,467,898.90	2.61%	P	1,431,064.80	1.84%
Customers' Deposit Payable		-	0.00%		-	0.00%		-	0.00%
Performance/Bidder/Bail Bonds Payable		-	0.00%		-	0.00%		-	0.00%

TOTAL TRUST LIABILITIES

P	13,898,963.70	2.50%	P	12,467,898.90	2.61%	P	1,431,064.80	1.84%
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Deferred Credits/Unearned Income

Deferred Credits

Other Deferred Credits	P	954,142.90	0.17%	P	745,076.77	0.16%	P	209,066.13	0.27%
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TOTAL DEFERRED

CREDITS/UNEARNED INCOME

P	954,142.90	0.17%	P	745,076.77	0.16%	P	209,066.13	0.27%
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Provisions

Provisions

Pensions Benefits Payable	P	-	0.00%	P	-	0.00%	P	-	0.00%
Leave Benefits Payable		8,337,792.92	1.50%		4,070,371.68	0.85%		4,267,421.24	5.50%
Other Provisions		-	0.00%		-	0.00%		-	0.00%

TOTAL PROVISIONS

P	8,337,792.92	1.50%	P	4,070,371.68	0.85%	P	4,267,421.24	5.50%
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Other Payables

Other Payables

Other Payables	P	365,170.17	0.07%	P	416,746.48	0.09%	P	(51,576.31)	(0.07%)
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TOTAL OTHER PAYABLES

P	365,170.17	0.07%	P	416,746.48	0.09%	P	(51,576.31)	(0.07%)
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TOTAL LIABILITIES

P	211,015,085.01	38.03%	P	196,668,589.33	41.20%	P	14,346,495.68	18.48%
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EQUITY

Government Equity

Government Equity

Government Equity	P	289,561.81	0.05%	P	289,561.81	0.06%	P	-	0.00%
Contributed Capital		-	0.00%		-	0.00%		-	0.00%

Intermediate Accounts

Intermediate Accounts

Revenue/Income and Expense Summary		-	0.00%		-	0.00%		-	0.00%
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Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)		343,606,298.98	61.92%		280,338,090.36	58.73%		63,268,208.62	81.52%
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TOTAL EQUITY

P	343,895,860.79	61.97%	P	280,627,652.17	58.80%	P	63,268,208.62	81.52%
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TOTAL LIABILITIES AND EQUITY

P	554,910,945.80	100.00%	P	477,296,241.50	100.00%	P	77,614,704.30	100.00%
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Prepared by:

JAY FEE D. DEL ROSARIO
Senior Corporate Accountant

Check and Verified:

JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services

Noted by:

ENGR. CARLOS N. SANTOS JR.
General Manager

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
As of December 31, 2018

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees	P 19,267,288.85	P 236,509,201.20
Metered Sales		119,730.00
Unmetered Sales		2,155,884.50
Sales to Other Water Utilities for Resale	106,684.50	
Sales to Government Agencies by Contracts		
Other Sales or Services	474,605.00	5,846,094.00
Interest Income	21,739.07	76,632.86
Fines and Penalties-Business Income	383,490.55	5,172,795.25
Other Business Income		
TOTAL SERVICE AND BUSINESS INCOME	P 20,253,807.97	P 249,880,337.81
<u>Gains</u>		
Gains		
Gain on Sale of Investment Property		
Gain on Sale of Property, Plant and Equipment		
Gain on Sale of Intangible Assets		
Other Gains		
TOTAL GAINS	P	P
<u>Other Non-Operating Income</u>		
Sale of Assets		
Sale of Unserviceable Property		
Reversal of Impairment Loss		
Reversal of Impairment Loss		
Miscellaneous Income		
Miscellaneous Income	443,257.40	4,113,483.26
TOTAL OTHER NON-OPERATING INCOME	P 443,257.40	P 4,113,483.26
TOTAL REVENUES	P 20,697,065.37	P 253,993,821.07
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	73,299.00	1,068,734.14
Source of Supply Expense-Operation Labor		
Source of Supply Expense-Maintenance Supervision		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor	125,460.35	2,184,728.72
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision	63,164.80	762,360.00
Transmission and Distribution Expense-Maintenance Labor	164,931.75	1,995,972.82
Transmission and Distribution Expense-Engineering Supervision	33,724.00	400,678.00
Transmission and Distribution Expense-Engineering Labor	71,304.90	838,114.00
Customer Account Expense-Supervision	31,765.00	381,180.00
Customer Account Expense-Meter Reading	91,186.59	1,194,154.59
Customer Account Expense-Customer Records and Collection	150,758.00	1,693,245.63
Customer Services Expense-Supervision	32,926.00	395,112.00
Customer Services Expense-CS	151,418.00	1,809,829.80
Administrative, Finance and General Services	712,955.72	8,058,508.86
Salaries and Wages-Casual/Contractual		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor	31,722.35	312,862.95
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	257,665.57	3,153,141.21
Transmission and Distribution Expense-Engineering Labor	45,121.80	444,125.70
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	78,646.87	1,024,578.85
Customer Account Expense-Customer Records and Collection	69,940.85	705,272.95
Customer Services Expense-CS	53,669.45	890,548.75
Administrative, Finance and General Services	154,469.70	2,061,028.91
Other Compensation		
Personnel Economic Relief Allowance (PERA)	184,895.44	2,053,208.07
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	48,500.00	302,000.00
Transportation Allowance (TA)	48,500.00	302,000.00
Clothing/Uniform Allowance		486,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance	435,000.00	1,372,479.73
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	78,532.45	1,392,571.55
Overtime and Night Pay	146,682.25	803,563.55
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Year End Bonus		1,879,445.30
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Cash Gift		428,500.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Other Bonuses and Allowances	4,000.00	1,871,773.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		

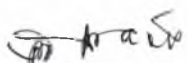
	Current Month	Year to Date
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	250,754.56	2,692,271.76
Pag-IBIG Contributions	9,700.00	104,100.00
PhilHealth Contributions	26,011.14	284,731.47
Employees Compensation Insurance Premiums	9,841.93	103,853.03
Provident/Welfare Fund Contributions		
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	1,915,858.65	2,380,808.12
Longevity Pay		45,000.00
Other Personnel Benefits	265,900.00	388,648.00
TOTAL PERSONAL SERVICES	₱ 5,818,307.12	₱ 46,265,131.46
Maintenance and Other Operating Expenses		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	21,980.39	526,001.22
Traveling Expenses-Foreign	(16,350.71)	934,666.90
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	(24,695.56)	2,723,244.20
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	90,594.94	963,795.77
Accountable Forms Expenses		575,357.50
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	200,520.99	1,425,702.10
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	83,200.00	1,163,400.00
Semi-Expendible Expenses	71,699.00	426,185.60
Other Supplies and Materials Expenses	107,979.25	578,024.90
Utility Expenses (Administrative Expense)		
Water Expenses	36,219.35	212,228.25
Electricity Expenses	93,056.41	756,492.45
Other Utility Expenses		630.00
Communication Expenses (Administrative Expense)		
Postage and Courier Services	1,295.00	2,606.00
Telephone Expenses	47,522.55	349,826.95
Internet Subscription Expenses	31,164.68	194,440.28
Cable, Satellite, Telegraph and Radio Expenses		521,250.00
Awards/Rewards, Prizes and Indemnities (Administrative Expense)		
Awards/Rewards Expenses		
Prizes		
Indemnities		
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	18,649,435.20	66,116,808.39
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,183,853.71	23,252,510.43
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)		
Extraordinary and Miscellaneous Expenses	13,489.38	172,600.00
Professional Services (Administrative Expenses)		
Legal Services	11,100.00	31,050.00
Auditing Services	158,918.60	158,918.60
Consultancy Services	557,898.00	1,323,098.00
Other Professional Services		
General Services (Administrative Expenses)		
Janitorial Services		
Security Services	310,454.76	1,623,903.72
Other General Services	90,160.00	485,720.00
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs	820,208.50	820,292.50
R & M-Wells		
R & M-Supply Mains		31,243.71
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	246,829.53	1,941,614.42
R & M-Fire Mains		
R & M-Services	757,612.34	4,505,389.79
R & M-Meters		192,000.00
R & M-Meter Installation		
R & M-Hydrants	2,320.00	44,020.00
R & M-Other Transmission and Distribution Mains		
R & M-Other Plants		
R & M-Utility Plant Held for future use		
R & M-Unclassified Utility Plant		

	Current Month	Year to Date
Repairs and Maintenance-Buildings and Other Structures		
R & M-Source of Supply Plant Structures and Improvements		
R & M-Pumping Plant Structures and Improvements	566,384.96	851,873.57
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	1,967.00	138,571.65
Repairs and Maintenance-Machinery and Equipment	53,275.00	604,793.70
Repairs and Maintenance-Transportation Equipment	106,568.12	1,154,457.20
Repairs and Maintenance-Furnitures and Fixtures		20,856.14
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment	46,963.44	206,662.44
R & M-Pumping Equipment	85,667.00	1,452,801.01
R & M-Water Treatment Equipment	6,980.00	296,178.40
R & M-Stores Equipment		
R & M-Communications Equipment		1,900.00
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment	17,710.00	92,925.75
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	1,452.32	124,650.74
Fidelity Bond Premiums		135,067.09
Insurance Expenses	64,799.71	108,651.09
Income Tax Expenses		
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses	103,777.80	489,839.50
Printing and Publication Expenses		1,194.00
Representation Expenses	148,464.00	1,433,405.22
Transportation and Delivery Expenses	166,100.00	166,100.00
Rent/Lease Expenses	56,700.00	680,400.00
Membership Dues and Contributions to Organizations	1,900.00	58,617.50
Subscription Expenses		
Donations	3,000.00	82,300.00
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	506,721.60	1,255,725.16
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	P 26,484,897.26	P 121,409,991.84
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	1,023,860.38	13,131,238.64
Bank Charges	400.00	450.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	P 1,024,260.38	P 13,131,688.64
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	939,767.04	10,607,757.92
Depreciation-Buildings and Other Structures	60,698.64	675,464.67
Depreciation-Machinery and Equipment	112,036.01	1,209,883.95
Depreciation-Transportation Equipment	35,938.95	578,582.92
Depreciation-Furniture, Fixtures and Books	3,575.97	42,911.64
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	308,093.21	3,308,069.71
Amortization		
Amortization-Intangible Assets	1,583.33	18,999.96
Amortization-Service Concession-Intangible Assets		
Discounts and Rebates		
Other Discounts	88,979.00	899,543.09
Subsidy	15,967.00	189,778.00
Rebates		
TOTAL NON-CASH EXPENSES	P 1,584,616.57	P 17,548,969.28
TOTAL EXPENSES	P 34,912,081.33	P 198,355,781.22
NET INCOME (LOSS)	P (14,215,015.96)	P 55,638,039.85


Prepared by:


 JAYPEE D. DEL ROSARIO
 Senior Corporate Accountant

Check and Verified:


 JOVITA I. DALMACIO
 Department Manager, Administrative
 & Finance and General Services

Noted by:


 ENGR. CARLOS N. SANTOS JR.
 General Manager

Republic of the Philippines
SANTA MARIA WATER DISTRICT
STATEMENT OF CASH FLOWS
As of December 31, 2018

	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	19,633,990.18	241,548,152.73
Collection of Other Revenues	1,793,010.38	22,905,768.42
Collection of Franchise Tax	380,838.18	4,700,113.70
Collection of Guaranty Deposit	89,366.00	1,288,928.00
Refund of overpayment of expenses and Cash Advances	48,807.54	486,650.38
Receipt of Performance/Bidders/Bail Bonds	13,000.00	490,678.22
Interest Income	19,275.28	68,370.19
Restoration of cash for unreleased checks	10,962,773.29	10,981,701.86
Total Cash Inflows	32,941,060.85	282,470,363.50
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	2,178,694.95	26,873,180.95
Fuel/Power for Pumping	2,256,450.65	24,716,602.57
Purchased Water	11,563,299.25	61,595,326.15
Chemicals		847,370.61
Other Operation and Maint. Expenses	2,864,495.26	29,201,543.68
Purchase of Inventory	297,603.03	18,075,101.76
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	1,134,615.45	22,638,796.39
Restoration of cash for unreleased / cancelled checks		2,856,083.73
Refund for the Performance Security/Bid	96,184.55	379,678.22
Total Cash Outflows	20,391,343.14	187,183,684.06
Total Cash Provided (used) by Operating Activities	12,549,717.71	95,286,679.44
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments		
Proceeds from sale of:		
Office Equipment, Furniture and Fixtures		
Transportation Equipment		
Other Property, Plant and Equipment		
Total Cash Inflows	-	-
Cash Outflows:		
Investments in Securities		
Sinking Fund		757,998.34
Purchase/construction of		
Buildings	373,290.40	2,816,008.18
Other Property, Plant and Equipment	21,983,549.91	29,891,279.95
Total Cash Outflows	22,356,840.31	33,465,286.47
Total Cash Provided (Used) by Investing Activities	(22,356,840.31)	(33,465,286.47)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)		
Total Cash Inflows	-	-
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	1,025,958.22	13,097,399.59
Payments of domestic and foreign loans	1,244,893.34	17,960,359.35
Total Cash Outflows	2,270,851.56	31,057,758.94
Total Cash Provided (used) by Financing Activities	(2,270,851.56)	(31,057,758.94)
Cash Provided by Operating, Investing and Financing Activities	(12,077,974.16)	30,763,634.03
Add: Cash and Cash Equivalents - Beginning	108,664,646.64	65,823,038.45
Cash and Cash Equivalents, Ending	96,586,672.48	96,586,672.48
Cash and Cash Equivalents and International Reserves		345,978.57
Change Fund		25,000.00
Petty Cash Fund		40,000.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Operating Fund		69,064,183.99
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund		7,990,343.90
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund		5,286,531.75
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)		13,834,634.27
		96,586,672.48

Prepared by:

Check and Verified:

Noted by:

JAY FRED DEL ROSARIO
Senior Corporate Accountant

JOVITA I. DALMACIO
Department Manager, Administrative
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ENGR. CARLOS N. SANTOS JR.
General Manager

SANTA MARIA WATER DISTRICT
Detailed Statement of Revenues and Expenses
For the Month Ended December 31, 2018

PRODUCTION DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
SOURCE OF SUPPLY EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
Salaries and Wages - Regular												
<i>Source of Supply Operation Supervision Exp.</i>	73,299.00	0.32%	105,064.00	1.07%	(31,765.00)	0.57%	1,068,734.14	1.07%	1,260,768.04	1.07%	(192,033.90)	1.03%
<i>Source of Supply Operation Labor Expenses</i>												
Salaries and Wages - Casual/Contractual												
<i>Source of Supply Operation Supervision Exp.</i>												
<i>Source of Supply Operation Labor Expenses</i>												
Personnel Economic Relief Allowance (PERA)	2,000.00	0.01%	4,000.00	0.04%	(2,000.00)	0.04%	35,909.09	0.04%	48,000.00	0.04%	(12,090.91)	0.06%
Representation Allowance (RA)	15,000.00	0.07%	7,500.00	0.08%	7,500.00	(0.13%)	90,000.00	0.09%	90,000.00	0.08%	+	0.00%
Transportation Allowance (TA)	15,000.00	0.07%	7,500.00	0.08%	7,500.00	(0.13%)	90,000.00	0.09%	90,000.00	0.08%	+	0.00%
Clothing/Uniform Allowance			833.33	0.01%	(833.33)	0.01%	12,000.00	0.01%	10,000.00	0.01%	2,000.00	(0.01%)
Productivity Incentive Allowance	5,000.00	0.02%	6,063.83	0.06%	(1,063.83)	0.02%	59,314.50	0.06%	72,765.95	0.06%	(13,451.45)	0.07%
Overtime and Night Pay			4,810.64	0.05%	(4,810.64)	0.09%	3,070.00	0.00%	57,727.70	0.05%	(54,657.70)	0.29%
Year End Bonus			8,046.92	0.08%	(8,046.92)	0.14%	95,534.50	0.10%	96,563.00	0.08%	(1,028.50)	0.01%
Cash Gift			833.33	0.01%	(833.33)	0.01%	8,500.00	0.01%	10,000.00	0.01%	(1,500.00)	0.01%
Other Bonuses and Allowances			8,046.92	0.08%	(8,046.92)	0.14%	105,064.00	0.11%	96,563.00	0.08%	8,501.00	(0.05%)
Generation, Trans. and Distribution Expenses												
Source of Supply -Miscellaneous Expenses												
Purchased Water	18,649,435.20	81.43%	6,628,400.00	67.31%	(6,628,400.00)	118.51%	66,116,808.39	66.44%	79,540,800.00	67.31%	(13,423,991.61)	71.96%
Source of Supply - Engineering Expenses												
TOTAL OPERATIONS EXPENSE	18,759,734.20	81.91%	6,781,098.97	68.86%	(6,670,799.97)	119.27%	67,684,934.62	68.02%	81,373,187.69	68.86%	(13,688,253.07)	73.37%
MAINTENANCE EXPENSE												
Utility Plant												
Salaries and Wages - Regular												
<i>Source of Supply Maint. Supervision Exp.</i>												
Salaries and Wages - Casual/Contractual												
<i>Source of Supply Maint. Supervision Exp.</i>												
Repairs and Maintenance-Infrastructure Assets												
R & M-Collecting and Impounding Reservoirs	820,208.50	3.58%	61,384.80	0.62%	758,823.70	(13.57%)	820,292.50	0.82%	736,617.65	0.62%	83,674.85	(0.45%)
R & M-Lake River and Other Channels												
R & M-Springs and Tunnels												
R & M-Wells			161,250.00	1.64%	(161,250.00)	2.88%			1,935,000.00	1.64%	(1,935,000.00)	10.37%
R & M-Supply Mains			12,793.91	0.13%	(12,793.91)	0.23%	31,243.71	0.03%	153,526.88	0.13%	(122,283.17)	0.66%
R & M-Other Source of Supply Plant												
Repairs and Maintenance-Bldgs. and Other Structures												
R & M-Source of Supply Plant Struct. & Imp.	566,384.96	2.47%	71,687.79	0.73%	494,697.17	(8.84%)	851,873.57	0.86%	860,253.50	0.73%	(8,379.93)	0.04%
TOTAL MAINTENANCE EXPENSES	1,386,593.46	6.05%	307,116.50	3.12%	1,079,476.96	(19.30%)	1,703,409.78	1.71%	3,685,398.03	3.12%	(1,981,988.25)	10.62%
TOTAL SOURCE OF SUPPLY EXPENSES	20,146,327.66	87.96%	7,088,215.48	71.98%	(5,591,323.02)	99.97%	69,388,344.40	69.73%	85,058,585.72	71.98%	(15,670,241.32)	84.00%

PRODUCTION DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
PUMPING EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages and Other Compensation												
Salaries and Wages - Regular												
Pumping Expense-Power Production Labor												
Pumping Expense-Pumping Labor	125,460.35	0.55%	190,238.83	1.93%	(64,778.48)	1.16%	2,184,728.72	2.20%	2,282,865.96	1.93%	(98,137.24)	0.53%
Salaries and Wages - Casual/Contractual												
Pumping Expense-Power Production Labor												
Pumping Expense-Pumping Labor	31,722.35	0.14%	48,846.00	0.50%	(17,123.65)	0.31%	312,862.95	0.31%	586,152.00	0.50%	(273,289.05)	1.46%
Personnel Economic Relief Allowance (PERA)	22,000.00	0.10%	30,000.00	0.30%	(8,000.00)	0.14%	263,909.09	0.27%	360,000.00	0.30%	(96,090.91)	0.52%
Clothing/Uniform Allowance			5,000.00	0.05%	(5,000.00)	0.09%	66,000.00	0.07%	60,000.00	0.05%	6,000.00	(0.03)%
Productivity Incentive Allowance	55,000.00	0.24%	17,034.04	0.17%	37,965.96	(0.68)%	156,193.69	0.16%	204,408.50	0.17%	(48,214.81)	0.26%
Overtime and Night Pay	116,122.50	0.51%	12,396.80	0.13%	103,725.70	(1.85)%	346,219.15	0.35%	148,761.60	0.13%	197,457.55	(1.06)%
Year End Bonus			16,590.83	0.17%	(16,590.83)	0.30%	182,166.00	0.18%	199,090.00	0.17%	(16,924.00)	0.09%
Cash Gift			6,250.00	0.06%	(6,250.00)	0.11%	55,000.00	0.06%	75,000.00	0.06%	(20,000.00)	0.11%
Other Bonuses and Allowances			20,661.33	0.21%	(20,661.33)	0.37%	182,166.00	0.18%	247,936.00	0.21%	(65,770.00)	0.35%
Generation, Trans. and Distribution Expenses												
Power Production Expenses												
Fuel for Power Production												
Pumping Operations Expenses												
Power or Fuel Purchased for Pumping	2,183,853.71	9.54%	2,039,689.61	20.71%	144,164.10	(2.58)%	23,252,510.43	23.37%	24,476,275.32	20.71%	(1,223,764.89)	6.56%
TOTAL OPERATIONS EXPENSES	2,534,158.91	11.06%	2,386,707.45	24.24%	147,451.46	(2.64)%	27,001,756.03	27.13%	28,640,489.38	24.24%	(1,638,733.35)	8.78%
MAINTENANCE EXPENSES												
Utility Plant												
Repairs and Maintenance-Infrastructure Assets												
R & M-Other Pumping Plant												
Repairs and Maintenance-Bldgs. and Other Structures												
R & M-Source of Supply Plant Struct. & Imp.												
Repairs and Maintenance-Other PPE												
R & M-Power Production Equipment	46,963.44	0.21%	29,528.03	0.30%	17,435.41	(0.31)%	206,662.44	0.21%	354,336.32	0.30%	(147,673.88)	0.79%
R & M-Pumping Equipment	85,667.00	0.37%	154,203.09	1.57%	(68,536.09)	1.23%	1,452,801.01	1.46%	1,850,437.03	1.57%	(397,636.02)	2.13%
TOTAL MAINTENANCE EXPENSES	132,630.44	0.58%	183,731.11	1.87%	(51,100.67)	0.91%	1,659,463.45	1.67%	2,204,773.35	1.87%	(545,309.90)	2.92%
TOTAL PUMPING EXPENSES	2,666,789.35	11.64%	2,570,438.56	26.10%	96,350.79	(1.72)%	28,661,219.48	28.80%	30,845,262.73	26.10%	(2,184,043.25)	11.71%

PRODUCTION DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
WATER TREATMENT EXPENSES:												
OPERATIONS EXPENSES												
SALARIES AND WAGES AND OTHER COMPENSATION												
SALARIES AND WAGES - REGULAR												
Water Treatment Expense- Operation Labor												
SALARIES AND WAGES - Casual/Contractual												
Water Treatment Expense- Operation Labor												
PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)												
CLOTHING/UNIFORM ALLOWANCE												
PRODUCTIVITY INCENTIVE ALLOWANCE												
OVERTIME AND NIGHT PAY												
YEAR END BONUS												
CASH GIFT												
OTHER BONUSES AND ALLOWANCES												
GENERATION, TRANS. AND DISTRIBUTION EXPENSES												
Water Treatment Operations Expenses												
SUPPLIES AND MATERIALS EXPENSES												
Chemical and Filtering Supplies Expenses	83,200.00	0.36%	164,912.80	1.67%	(81,712.80)	1.46%	1,163,400.00	1.17%	1,978,953.60	1.67%	(815,553.60)	4.37%
TOTAL OPERATIONS EXPENSES	83,200.00	0.36%	164,912.80	1.67%	(81,712.80)	1.46%	1,163,400.00	1.17%	1,978,953.60	1.67%	(815,553.60)	4.37%
MAINTENANCE EXPENSES												
REPAIRS AND MAINTENANCE-BLDGS. AND OTHER STRUCTURES												
R & M-Water Treatment Struct. and Imp.												
REPAIRS AND MAINTENANCE-OTHER PPE												
R & M-Laboratory Equipment	6,980.00	0.03%	23,478.87	0.24%	(16,498.87)	0.29%	296,178.40	0.30%	281,746.40	0.24%	14,432.00	(0.08%)
R & M-Water Treatment Equipment	6,980.00	0.03%	23,478.87	0.24%	(16,498.87)	0.29%	296,178.40	0.30%	281,746.40	0.24%	14,432.00	(0.08%)
TOTAL MAINTENANCE EXPENSES	6,980.00	0.03%	23,478.87	0.24%	(16,498.87)	0.29%	296,178.40	0.30%	281,746.40	0.24%	14,432.00	(0.08%)
TOTAL WATER TREATMENT EXPENSES	90,180.00	0.39%	188,391.67	1.91%	(98,211.67)	1.76%	1,459,578.40	1.47%	2,260,700.00	1.91%	(801,121.60)	4.29%
TOTAL PRODUCTION EXPENSES	22,903,297.01	100.00%	9,847,045.70	100.00%	(5,593,183.89)	100.00%	99,509,142.28	100.00%	118,164,548.45	100.00%	(18,655,406.17)	100.00%

CONSTRUCTION AND MAINTENANCE DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
TRANSMISSION & DISTRIBUTION EXPENSES												
OPERATIONS EXPENSES												
Generation, Trans. and Dist. Expenses												
Transmission and Distribution-Eng'g Exp.												
TOTAL OPERATIONS EXPENSES	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MAINTENANCE EXPENSES												
Utility Plant												
Salaries and Wages - Regular												
<i>Trans. & Dist. Exp.-Maint. Supervision</i>	63,164.80	3.87%	31,765.00	1.91%	31,399.80	(93.38%)	762,360.00	5.36%	381,180.00	1.89%	381,180.00	(6.37%)
<i>Trans. & Dist. Exp.-Maint. Labor</i>	164,931.75	10.10%	198,164.75	11.89%	(33,233.00)	98.83%	1,995,972.82	14.04%	2,377,977.00	11.77%	(382,004.18)	6.38%
Salaries and Wages - Casual/Contractual												
<i>Trans. & Dist. Exp.-Maint. Supervision</i>												
<i>Trans. & Dist. Exp.-Maint. Labor</i>	257,665.57	15.77%	358,204.00	21.48%	(100,538.43)	298.99%	3,153,141.21	22.18%	4,298,448.00	21.28%	(1,145,306.79)	19.14%
Personnel Economic Relief Allowance (PERA)	42,168.19	2.58%	68,000.00	4.08%	(25,831.81)	76.82%	399,177.79	2.81%	816,000.00	4.04%	(416,822.21)	6.97%
Clothing/Uniform Allowance			6,666.67	0.40%	(6,666.67)	19.83%	96,000.00	0.68%	80,000.00	0.40%	16,000.00	(0.27%)
Productivity Incentive Allowance	88,000.00	5.39%	30,154.50	1.81%	57,845.50	(172.03%)	246,718.39	1.74%	361,854.00	1.79%	(115,135.61)	1.92%
Overtime and Night Pay	10,977.25	0.67%	29,406.69	1.76%	(18,429.44)	54.81%	208,510.10	1.47%	352,880.25	1.75%	(144,370.15)	2.41%
Year End Bonus			49,019.67	2.94%	(49,019.67)	145.78%	295,160.00	2.08%	588,236.00	2.91%	(293,076.00)	4.90%
Cash Gift			14,166.67	0.85%	(14,166.67)	42.13%	80,000.00	0.56%	170,000.00	0.84%	(90,000.00)	1.50%
Other Bonuses and Allowances			32,737.67	1.96%	(32,737.67)	97.36%	295,009.00	2.08%	392,852.00	1.94%	(97,843.00)	1.63%
Repairs and Maintenance-Infrastructure Assets												
R & M-Reservoirs and Tanks												
R & M-Transmission & Distribution Mains	246,829.53	15.11%	294,366.35	17.66%	(47,536.82)	141.37%	1,941,614.42	13.66%	3,532,396.19	17.49%	(1,590,781.77)	26.58%
R & M-Fire Mains												
R & M-Services	757,612.34	46.37%	305,419.24	18.32%	452,193.10	(1,344.79%)	4,505,389.79	31.69%	3,665,030.85	18.14%	840,358.94	(14.04%)
R & M-Meters							192,000.00	1.35%	192,000.00			
R & M-Meter Installation			249,223.70	14.95%	(249,223.70)	741.18%		2,990,684.40	14.81%	(2,990,684.40)	49.97%	
R & M-Hydrants	2,320.00	0.14%	-	0.00%	2,320.00	(6.90%)	44,020.00	0.31%	-	0.00%	44,020.00	(0.74%)
R & M-Other Trans. and Dist. Mains												
R & M-Other Plants												
Repairs and Maintenance-Bldgs. & Other Structures												
R & M-Trans. and Dist. Struct. and Imp.												
TOTAL MAINTENANCE EXPENSES	1,633,669.43	100.00%	1,667,294.89	100.00%	(33,625.46)	100.00%	14,215,073.52	100.00%	20,199,538.69	99.05%	(5,984,465.17)	100.00%
TOTAL TRANS. & DIST. EXPENSES	1,633,669.43	100.00%	1,667,294.89	100.00%	(33,625.46)	100.00%	14,215,073.52	100.00%	20,199,538.69	99.05%	(5,984,465.17)	100.00%

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ENGINEERING DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
ENGINEERING EXPENSES												
Utility Plant												
Salaries and Wages - Regular												
<i>Trans. & Dist. Exp.-Eng'g Supervision</i>	33,724.00	17.77%	33,323.00	14.81%	401.00	(0.65%)	400,678.00	18.58%	399,876.00	12.48%	802.00	(0.08%)
<i>Trans. & Dist. Exp.-Eng'g Labor</i>	71,304.90	37.57%	122,823.00	54.57%	(51,518.10)	83.96%	838,114.00	38.87%	1,473,876.00	46.00%	(635,762.00)	60.68%
Salaries and Wages - Casual/Contractual												
<i>Trans. & Dist. Exp.-Eng'g Supervision</i>												
<i>Trans. & Dist. Exp.-Eng'g Labor</i>	45,121.80	23.77%	32,564.00	14.47%	12,557.80	(20.47%)	444,125.70	20.60%	390,768.00	12.20%	53,357.70	(5.09%)
Personnel Economic Relief Allowance (PERA)	11,545.45	6.08%	20,000.00	8.89%	(8,454.55)	13.78%	121,075.75	5.61%	240,000.00	7.49%	(118,924.25)	11.35%
Clothing/Uniform Allowance			3,333.33	1.48%	(3,333.33)	5.43%	24,000.00	1.11%	40,000.00	1.25%	(16,000.00)	1.53%
Productivity Incentive Allowance	26,000.00						67,357.50		151,494.90	4.73%	(84,137.40)	8.03%
Overtime and Night Pay	112.85	0.06%					21,353.80	0.99%	113,226.00	3.53%	(91,872.20)	8.77%
Year End Bonus							104,713.00		188,710.00	5.89%	(83,997.00)	8.02%
Cash Gift							25,000.00		50,000.00	1.56%	(25,000.00)	2.39%
Other Bonuses and Allowances	2,000.00	1.05%	13,012.17	5.78%	(11,012.17)	17.95%	109,995.00	5.10%	156,146.00	4.87%	(46,151.00)	4.41%
TOTAL ENGINEERING EXPENSES	189,809.00	86.30%	225,055.50	100.00%	(61,359.35)	100.00%	2,156,412.75	90.86%	3,204,096.90	100.00%	(1,047,684.15)	100.00%

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CUSTOMER ACCOUNTS DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
OPERATING REVENUES												
Service and Business Income												
Business Income												
Waterworks System Fees												
Metered Sales	19,267,288.85	95.55%	20,040,333.67	96.78%	(773,044.82)	142.41%	236,628,931.20	95.04%	240,484,004.00	96.78%	(3,855,072.80)	(788.28%)
Unmetered Sales												
Sales to Irrigation Customers												
Private Fire Protection Service												
Public Fire Protection Service												
Sales to Other Water Utilities for Resale	106,684.50	0.53%	-	0.00%	106,684.50	(19.65%)	2,155,884.50	0.87%		0.00%	2,155,884.50	440.83%
Sales to Government Agencies by Contracts												
Other Sales or Services	474,605.00	2.35%	377,051.66	1.82%	97,553.34	(17.97%)	5,846,094.00	2.35%	4,524,619.93	1.82%	1,321,474.07	270.21%
Interest Income	21,739.07	0.11%	10,086.82	0.05%	11,652.25	(2.15%)	76,632.86	0.03%	121,041.86	0.05%	(44,409.00)	(9.08%)
Fines and Penalties-Business Income	383,490.55	1.90%	390,162.49	1.88%	(6,671.94)	1.23%	5,172,795.25	2.08%	4,681,949.94	1.88%	490,845.31	100.37%
Other Business Income												
Miscellaneous Service Revenue												
Rent of Water Property												
Meter Rental												
Other Water Revenue												
Sales Discount	(88,979.00)	(0.44%)	(109,989.07)	(0.53%)	21,010.07	(3.87%)	(899,543.09)	(0.36%)	(1,319,868.80)	(0.53%)	420,325.71	85.95%
Rebates												
TOTAL OPERATING REVENUES	20,164,828.97	100.00%	20,707,645.58	100.00%	(542,816.61)	100.00%	248,980,794.72	100.00%	248,491,746.93	100.00%	489,047.79	100.00%
CUSTOMERS' ACCOUNTS EXPENSE												
OPERATION EXPENSES												
Salaries and Wages - Regular												
Customer Account Expense-Supervision	31,765.00	5.63%	31,765.00	5.39%		0.00%	381,180.00	5.96%	381,180.00	5.38%		0.00%
Customer Account Expense-Meter Reading	91,186.59	16.15%	81,636.50	13.85%	9,550.09	(22.43%)	1,194,154.59	18.68%	979,638.00	13.82%	214,516.59	(15.30%)
Customer Acct Exp.-Cust. Records & Coll'n	150,758.00	26.70%	170,322.00	28.91%	(19,564.00)	45.94%	1,693,245.63	26.49%	2,043,864.00	28.83%	(350,618.37)	25.00%
Salaries and Wages - Casual/Contractual												
Customer Account Expense-Supervision												
Customer Account Expense-Meter Reading	78,646.87	13.93%	130,256.00	22.11%	(51,609.13)	121.20%	1,024,578.85	16.03%	1,563,072.00	22.05%	(538,493.15)	38.40%
Customer Acct Exp.-Cust. Records & Coll'n	69,940.85	12.39%	-	0.00%	69,940.85	(164.25%)	705,272.95	11.04%				
Personnel Economic Relief Allowance (PERA)	32,181.81	5.70%	46,000.00	7.81%	(13,818.19)	32.45%	353,454.55	5.53%	552,000.00	7.79%	(198,545.45)	14.16%
Clothing/Uniform Allowance			6,250.00	1.06%	(6,250.00)	14.68%	72,000.00	1.13%	75,000.00	1.06%	(3,000.00)	0.21%
Productivity Incentive Allowance	77,000.00	13.64%	24,981.24	4.24%	52,018.76	(122.16%)	197,364.50	3.09%	299,774.85	4.23%	(102,410.35)	7.30%
Overtime and Night Pay	15,163.00	2.69%	20,698.98	3.51%	(5,535.98)	13.00%	130,085.75	2.04%	248,387.70	3.50%	(118,301.95)	8.44%
Year End Bonus			34,543.75	5.86%	(34,543.75)	81.12%	282,802.00	4.42%	414,525.00	5.85%	(131,723.00)	9.39%
Cash Gift			9,583.33	1.63%	(9,583.33)	22.51%	75,000.00	1.17%	115,000.00	1.62%	(40,000.00)	2.85%
Other Bonuses and Allowances			33,186.92	5.63%	(33,186.92)	77.94%	264,084.00	4.13%	398,243.00	5.62%	(134,159.00)	9.57%
Generation, Trans. and Dist. Expenses												
Miscellaneous Customer Accounts Exp.												
Impairment Loss												
Impairment Loss-Loans and Receivables	17,977.42	3.18%					17,977.42	0.28%	17,566.93	0.25%	410.49	(0.03%)
TOTAL CUSTOMER ACCOUNTS EXPENSES	564,619.54	100.00%	589,223.71	100.00%	(24,604.17)	100.00%	6,391,200.24	100.00%	7,088,251.48	100.00%	(697,051.24)	100.00%

CUSTOMER SERVICES DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
CUSTOMER SERVICES EXPENSES												
OPERATION EXPENSES												
Salaries and Wages - Regular												
<i>Customer Services Expense-Supervision</i>	32,926.00	10.85%	32,926.00	7.89%	-	0.00%	395,112.00	9.99%	395,112.00	7.89%	-	0.00%
<i>Customer Services Expense-CS</i>	151,418.00	49.88%	170,285.75	40.81%	(18,867.75)	16.60%	1,809,829.80	45.75%	2,043,429.00	40.81%	(233,599.20)	22.23%
Salaries and Wages - Casual/Contractual												
<i>Customer Services Expense-Supervision</i>												
<i>Customer Services Expense-CS</i>	53,669.45	17.68%	93,590.00	22.43%	(39,920.55)	35.13%	890,548.75	22.51%	1,123,080.00	22.43%	(232,531.25)	22.13%
Personnel Economic Relief Allowance (PERA)	18,000.00	5.93%	30,000.00	7.19%	(12,000.00)	10.56%	215,272.74	5.44%	360,000.00	7.19%	(144,727.26)	13.78%
Clothing/Uniform Allowance			4,166.67	1.00%	(4,166.67)	3.67%	48,000.00	1.21%	50,000.00	1.00%	(2,000.00)	0.19%
Productivity Incentive Allowance	45,000.00	14.82%	17,258.13	4.14%	27,741.87	(24.41%)	124,738.50	3.15%	207,097.55	4.14%	(82,359.05)	7.84%
Overtime and Night Pay	2,575.00	0.85%	14,840.09	3.56%	(12,265.09)	10.79%	58,876.80	1.49%	178,081.05	3.56%	(119,204.25)	11.35%
Year End Bonus			24,734.75	5.93%	(24,734.75)	21.77%	184,344.00	4.66%	296,817.00	5.93%	(112,473.00)	10.71%
Cash Gift			6,250.00	1.50%	(6,250.00)	5.50%	45,000.00	1.14%	75,000.00	1.50%	(30,000.00)	2.86%
Other Bonuses and Allowances			23,174.92	5.55%	(23,174.92)	20.39%	184,344.00	4.66%	278,099.00	5.55%	(93,755.00)	8.92%
								0.00%				
TOTAL CUSTOMER SERVICES EXPENSES	303,588.45	100.00%	417,226.30	100.00%	(113,637.85)	100.00%	3,956,066.59	100.00%	5,006,715.60	100.00%	(1,050,649.01)	100.00%

ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
ADMINISTRATIVE EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages												
Salaries and Wages - Regular												
Administrative, Finance and General Salaries	712,955.72	9.18%	976,909.83	16.76%	(263,954.11)	(28.91%)	8,058,508.86	14.71%	11,722,918.00	16.64%	(3,664,409.14)	23.38%
Salaries and Wages - Casual/Contractual												
Administrative, Finance and General Salaries	154,469.70	1.99%	390,589.18	6.70%	(236,119.48)	(25.86%)	2,061,028.91	3.76%	4,687,070.16	6.65%	(2,626,041.25)	16.76%
Personnel Economic Relief Allowance (PERA)	56,999.99	0.73%	100,000.00	1.72%	(43,000.01)	(4.71%)	664,409.06	1.21%	1,200,000.00	1.70%	(535,590.94)	3.42%
Representation Allowance (RA)	33,500.00	0.43%			33,500.00	3.67%	212,000.00	0.39%	252,000.00	0.36%	(40,000.00)	0.26%
Transportation Allowance (TA)	33,500.00	0.43%			33,500.00	3.67%	212,000.00	0.39%	252,000.00	0.36%	(40,000.00)	0.26%
Clothing/Uniform Allowance			17,916.67	0.31%	(17,916.67)	(1.96%)	168,000.00	0.31%	215,000.00	0.31%	(47,000.00)	0.30%
Productivity Incentive Allowance	139,000.00	1.79%	76,267.93	1.31%	62,732.07	6.87%	520,792.65	0.95%	915,215.20	1.30%	(394,422.55)	2.52%
Overtime and Night Pay	1,731.65	0.02%	56,889.54	0.98%	(55,157.89)	(6.04%)	35,447.95	0.06%	682,674.50	0.97%	(647,226.55)	4.13%
Year End Bonus			98,993.58	1.70%	(98,993.58)	(10.84%)	734,725.80	1.34%	1,187,923.00	1.69%	(453,197.20)	2.89%
Cash Gift			20,833.33	0.36%	(20,833.33)	(2.28%)	140,000.00	0.26%	250,000.00	0.35%	(110,000.00)	0.70%
Other Bonuses and Allowances	2,000.00	0.03%	86,206.33	1.48%	(84,206.33)	(9.22%)	731,111.00	1.33%	1,034,476.00	1.47%	(303,365.00)	1.94%
Honoraria	78,532.45	1.01%	252,620.33	4.33%	(174,087.88)	(19.07%)	1,392,571.55	2.54%	3,031,444.00	4.30%	(1,638,872.45)	10.46%
Personnel Benefit Contributions												
Retirement and Life Insurance Premiums	250,754.56	3.23%	362,091.31	6.21%	(111,336.75)	(12.20%)	2,692,271.76	4.91%	4,345,095.68	6.17%	(1,652,823.92)	10.55%
Pag-IBIG Contributions	9,700.00	0.12%	13,050.00	0.22%	(3,350.00)	(0.37%)	104,100.00	0.19%	156,600.00	0.22%	(52,500.00)	0.33%
PhilHealth Contributions	26,011.14	0.33%	34,988.54	0.60%	(8,977.40)	(0.98%)	419,731.47	0.52%	419,862.50	0.60%	(135,131.03)	0.86%
Employees Compensation Insurance Premiums	9,841.93	0.13%	13,050.00	0.22%	(3,208.07)	(0.35%)	103,853.03	0.19%	156,600.00	0.22%	(52,746.97)	0.34%
Provident/Welfare Fund Contributions						0.00%					-	0.00%
Other Personnel Benefits												
Pensions Benefits											-	0.00%
Retirement Gratuity											-	0.00%
Terminal Leave Benefits	1,915,858.65	24.67%	225,821.96	3.87%	1,690,036.69	185.12%	2,380,808.12	4.35%	2,709,863.47	3.85%	(329,055.35)	2.10%
Longevity Pay			4,166.67	0.07%	(4,166.67)	(0.46%)	45,000.00	0.08%	50,000.00	0.07%	(5,000.00)	0.03%
Other Personnel Benefits	265,900.00	3.42%	59,859.17	1.03%	206,040.83	22.57%	388,648.00	0.71%	718,310.00	1.02%	(329,662.00)	2.10%
Other Maintenance and Operating Expenses												
Directors and Committee Members' Fees						0.00%					-	0.00%
Maintenance and Other Operating Expenses												
Traveling Expenses												
Traveling Expenses-Local	21,980.39	0.28%	42,203.23	0.72%	(20,222.84)	(2.22%)	526,001.22	0.96%	506,438.72	0.72%	19,562.50	(0.12%)
Traveling Expenses-Foreign	(16,350.71)	(0.21%)	78,468.85	1.35%	(94,819.56)	(10.39%)	934,666.90	1.71%	941,626.25	1.34%	(6,959.35)	0.04%
Training and Scholarship Expenses												
Training Expenses	(24,695.56)	(0.32%)	228,108.33	3.91%	(252,803.89)	(27.69%)	2,723,244.20	4.97%	2,737,300.00	3.88%	(14,055.80)	0.09%
Scholarship Grants/Expenses						0.00%					-	0.00%
Supplies and Materials Expenses												
Office Supplies Expenses	90,594.94	1.17%	74,299.22	1.27%	16,295.72	1.78%	963,795.77	1.76%	891,590.59	1.27%	72,205.18	(0.46%)
Accountable Forms Expenses			41,532.00	0.71%	(41,532.00)	(4.55%)	575,357.50	1.05%	498,384.00	0.71%	76,973.50	(0.49%)
Medical, Dental and Laboratory Supplies Expenses						0.00%					-	0.00%
Fuel, Oil and Lubricants Expenses	200,520.99	2.58%	120,401.34	2.07%	80,119.65	8.78%	1,425,702.10	2.60%	1,444,816.10	2.05%	(19,114.00)	0.12%
Other Supplies and Materials Expenses	107,979.25	1.39%	54,903.51	0.94%	53,075.74	5.81%	578,024.90	1.06%	658,842.09	0.94%	(80,817.19)	0.52%
Semi-Expendible Expenses	71,699.00	0.92%	113,580.37	1.95%	(41,881.37)	(4.59%)	426,185.60	0.78%	1,362,964.40	1.93%	(936,778.80)	5.98%

ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
Utility Expenses												
Water Expenses	36,219.35	0.47%	17,806.85	0.31%	18,412.50	2.02%	212,228.25	0.39%	213,682.20	0.30%	(1,453.95)	0.01%
Electricity Expenses	93,056.41	1.20%	66,989.85	1.15%	26,066.56	2.86%	756,492.45	1.38%	803,878.16	1.14%	(47,385.71)	0.30%
Other Utility Expenses			166.67	0.00%	(166.67)	(0.02%)	630.00	0.00%	2,000.00	0.00%	(1,370.00)	0.01%
Communication Expenses												
Postage and Courier Services	1,295.00	0.02%	250.00	0.00%	1,045.00	0.11%	2,606.00	0.00%	3,000.00	0.00%	(394.00)	0.00%
Telephone Expenses	47,522.55	0.61%	30,103.46	0.52%	17,419.10	1.91%	349,826.95	0.64%	361,241.46	0.51%	(11,414.51)	0.07%
Internet Subscription Expenses	31,164.68	0.40%	18,166.67	0.31%	12,998.01	1.42%	194,440.28	0.35%	218,000.00	0.31%	(23,559.72)	0.15%
Cable, Satellite, Telegraph and Radio Expenses			43,458.33	0.75%	(43,458.33)	(4.76%)	521,250.00	0.95%	521,500.00	0.74%	(250.00)	0.00%
Awards/Rewards, Prizes and Indemnities												
Awards/Rewards Expenses						0.00%				0.00%		0.00%
Prizes												
Indemnities												
Confidential, Intelligence and Extraordinary Expenses												
Extraordinary and Miscellaneous Expenses	13,489.38	0.17%	14,800.00	0.25%	(1,310.62)	(0.14%)	172,600.00	0.32%	177,600.00	0.25%	(5,000.00)	0.03%
Professional Services												
Legal Services	11,100.00	0.14%	4,366.67	0.07%	6,733.33	0.74%	31,050.00	0.06%	52,400.00	0.07%	(21,350.00)	0.14%
Auditing Services	158,918.60	2.05%	35,866.61	0.62%	123,051.99	13.48%	158,918.60	0.29%	430,399.27	0.61%	(271,480.67)	1.73%
Consultancy Services	557,898.00	7.18%	116,216.67	1.99%	441,681.33	48.38%	1,323,098.00	2.41%	1,394,600.00	1.98%	(71,502.00)	0.46%
Other Professional Services						0.00%						0.00%
General Services												
Janitorial Services						0.00%						0.00%
Security Services	310,454.76	4.00%	135,513.55	2.32%	174,941.21	19.16%	1,623,903.72	2.96%	1,626,162.56	2.31%	(2,258.84)	0.01%
Other General Services	90,160.00	1.16%	40,708.33	0.70%	49,451.67	5.42%	485,720.00	0.89%	488,500.00	0.69%	(2,780.00)	0.02%
Taxes, Insurance Premiums and Other Fees												
Taxes, Duties and Licenses	1,452.32	0.02%	46,895.72	0.80%	(45,443.40)	(4.98%)	124,650.74	0.23%	562,748.58	0.80%	(438,097.84)	2.80%
Fidelity Bond Premiums			12,758.52	0.22%	(12,758.52)	(1.40%)	135,067.09	0.25%	153,102.26	0.22%	(18,035.17)	0.12%
Insurance Expenses	64,799.71	0.83%	3,762.99	0.06%	61,036.72	6.69%	108,651.09	0.20%	45,155.90	0.06%	63,495.19	(0.41%)
Income Tax Expenses						0.00%						0.00%
Other Maintenance and Operating Expenses												
Advertising, Promotional and Marketing Expenses	103,777.80	1.34%	50,875.98	0.87%	52,901.82	5.79%	489,839.50	0.89%	610,511.80	0.87%	(120,672.30)	0.77%
Printing and Publication Expenses			208.33	0.00%	(208.33)	(0.02%)	1,194.00	0.00%	2,500.00	0.00%	(1,306.00)	0.01%
Representation Expenses	148,464.00	1.91%	119,966.67	2.06%	28,497.33	3.12%	1,433,405.22	2.62%	1,439,600.00	2.04%	(6,194.78)	0.04%
Transportation and Delivery Expenses	166,100.00	2.14%	13,800.00	0.24%	152,300.00	16.68%	166,100.00	0.30%	165,600.00	0.24%	500.00	(0.00%)
Rent/Lease Expenses	56,700.00	0.73%	56,700.00	0.97%		0.00%	680,400.00	1.24%	680,400.00	0.97%		0.00%
Membership Dues & Contributions to Organizations	1,900.00	0.02%	5,102.21	0.09%	(3,202.21)	(0.35%)	58,617.50	0.11%	61,226.50	0.09%	(2,609.00)	0.02%
Subscription Expenses						0.00%						0.00%
Donations	3,000.00	0.04%	8,333.33	0.14%	(5,333.33)	(0.58%)	82,300.00	0.15%	100,000.00	0.14%	(17,700.00)	0.11%
Subsidies	15,967.00	0.21%	15,854.94	0.27%	112.06	0.01%	189,778.00	0.35%	190,259.27	0.27%	(481.27)	0.00%
Other Maintenance and Operating Expenses	506,721.60	6.52%	114,018.65	1.96%	392,702.95	43.01%	1,255,725.16	2.29%	1,368,223.85	1.94%	(112,498.69)	0.72%
Financial Expenses												
Interest Expenses	1,023,860.38	0.03%	1,113,773.42	19.11%	(1,111,806.42)	(121.78%)	13,131,238.64	23.97%	13,365,281.00	18.97%	(234,042.36)	1.49%
Bank Charges	400.00	0.01%	416.67	0.01%	(16.67)	(0.00%)	450.00	0.00%	5,000.00	0.01%	(4,550.00)	0.03%
Other Financial Charges			26,250.00	0.45%	(26,250.00)	(2.88%)			315,000.00	0.45%	(315,000.00)	2.01%
TOTAL OPERATIONS EXPENSES	7,586,905.63	84.53%	5,656,882.29	97.04%	908,129.96	99.47%	52,773,167.54	96.32%	68,386,587.47	97.06%	(15,613,419.93)	99.62%

ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
MAINTENANCE EXPENSES												
Repairs and Maintenance-Buildings and Other Structures												
R & M-Administrative Structures & Improvements	1,967.00	0.03%	8,730.31	0.15%	(8,730.31)	(0.96%)	138,571.65	0.25%	104,763.68	0.15%	33,807.97	(0.22%)
Repairs and Maintenance-Other PPE												
R & M-Store Equipment												
R & M-Office Equipment	14,500.00	0.19%	10,532.17	0.18%	3,967.83	0.43%	222,503.74	0.41%	126,386.00	0.18%	96,117.74	(0.61%)
R & M-Furniture and Fixture			2,416.35	0.04%	(2,416.35)	(0.26%)	20,856.14	0.04%	28,996.14	0.04%	(8,140.00)	0.05%
R & M-Communications Equipment			991.67	0.02%	(991.67)	(0.11%)	1,900.00	0.00%	11,900.00	0.02%	(10,000.00)	0.06%
R & M-IT Equipment	36,900.00	0.48%	35,464.11	0.61%	1,435.89	0.16%	331,210.00	0.60%	425,569.35	0.60%	(94,359.35)	0.60%
R & M-Power Operated Equipment						0.00%						0.00%
R & M-Transportation Equipment	106,568.12	1.37%	97,689.01	1.68%	8,879.11	0.97%	1,154,457.20	2.11%	1,172,268.16	1.66%	(17,810.96)	0.11%
R & M-Heavy Equipment	1,875.00	0.02%	6,398.29	0.11%	(4,523.29)	(0.50%)	51,079.96	0.09%	76,779.52	0.11%	(25,699.56)	0.16%
R & M-Tools, Shop and Garage Equipment	17,710.00	0.23%	10,506.33	0.18%	7,203.67	0.79%	92,925.75	0.17%	126,076.00	0.18%	(33,150.25)	0.21%
TOTAL MAINTENANCE EXPENSES	179,520.12	2.31%	172,728.24	2.96%	4,824.88	0.53%	2,013,504.44	3.68%	2,072,738.85	2.94%	(59,234.41)	0.38%
TOTAL ADMINISTRATIVE EXPENSES	7,766,425.75	86.84%	5,829,610.53	100.00%	912,954.84	100.00%	54,786,671.98	100.00%	70,459,326.32	100.00%	(15,672,654.34)	100.00%

Prepared by:

Jay Del Rosario
 JAY DEL ROSARIO
 Senior Corporate Accountant C

Check and Verified:

Jovita I. Dalmacio
 JOVITA I. DALMACIO
 Department Manager, Administrative
 & Finance and General Services

Noted by:

Engr. Carlos N. Santos Jr.
 ENGR. CARLOS N. SANTOS JR.
 General Manager

MONTHLY DATA SHEET
SANTA MARIA WATER DISTRICT
For the Month Ending December 31, 2018

1. SERVICE CONNECTION DATA:

1.1 Total Services	34,919	1.5 Changes: New:		192
1.2 Total Active	33,030	Reconnected		2,098
1.3 Total Metered	33,030	Disconnected		2,635
1.4 Total Billed	32,620	1.6 Customer in Arrears:		
		Number	1,316	3.77%

2. PRESENT WATER RATES: Effective June 2012

Classification	No. of Conns.	Minimum Charge	COMMODITY CHARGES				
			11-20	21-30	31-40	41-50	51 up
Residential (10)	26,846	195.00	20.75	22.50	25.00	28.30	31.95
Government (11)	145	195.00	20.75	22.50	25.00	28.30	31.95
Sub-Commercial C (23)	2,951	243.75	25.94	28.13	31.25	35.38	39.94
Sub-Commercial B (22)	969	292.50	31.13	33.75	37.50	42.45	47.93
Sub-Commercial A (21)	876	341.25	36.31	39.38	43.75	49.53	55.91
Commercial/Industrial A (20)	831	390.00	41.50	45.00	50.00	56.60	63.90
Bulk/Wholesale (30)	2	585.00	62.25	67.50	75.00	84.90	95.85
TOTAL	32,620						

3. BILLING AND COLLECTION DATA:

3.1 Billings (Water Sales):		This Month		Year-to-Date
a. Current (Metered)	P	19,374,009.25		238,750,241.55
b. Arrears (Flat Rate)		-		-
c. Penalty Charges		366,108.84		4,912,148.49
TOTALS	P	19,740,118.09		243,662,390.04
3.2 Collections (Water Sales)				
a. Current Accounts	P	15,603,069.16		187,328,573.66
b. Arrears (Current Years)		3,961,902.24		52,664,937.98
c. Arrears (Previous Years)		73,414.05		1,688,695.80
TOTALS	P	19,638,385.45		241,682,207.44
3.3 On-Time Paid, This Month	=	(3.2 a)	x 100	= 80.54%
		(3.1 a) + (3.1 b)		
Collection Efficiency, YTD	=	(3.2 a) + (3.2 b)	x 100	= 98.49%
		(3.1 Totals)		
Collection Ratio, YTD	=	(3.2 a)	x 100	= 97.75%
		AR. Beg. + (3.1 Totals)		

4. FINANCIAL DATA:

4.1 Revenue		This Month		Year-to-Date
a. Operating	P	20,232,068.90		249,803,704.95
b. Discount		(88,979.00)		(899,543.09)
c. Non-operating		464,996.47		4,190,116.12
TOTALS	P	20,608,086.37		253,094,277.98
4.2 Expenses				
a. Salaries and Wages	P	2,394,130.70		29,374,177.88
b. Pumping Cost (Fuel, Oil, Electric)		2,183,873.71		23,292,280.22
c. Chemicals		83,200.00		1,163,400.00
d. Other O & M Expenses		27,677,927.72		114,072,470.58
d. Depreciation Expenses		1,460,109.82		16,422,670.81
f. Interest Expense		1,023,860.38		13,131,238.64
TOTALS	P	34,823,102.33		197,456,238.13
4.3 Net Income (Loss)	P	(14,215,015.96)		55,638,039.85

4.4 Cash Flow Report

	This Month	Year-to-Date
a. Receipts	P 32,941,060.85	P 282,470,363.50
b. Disbursements	45,019,035.01	251,706,729.47
c. Net Receipt (Disbursement)	(12,077,974.16)	30,763,634.03
d. Cash Balance, Beginning	108,664,646.64	65,823,038.45
e. Cash Balance, Ending	P 96,586,672.48	P 96,586,672.48

4.5 Miscellaneous Data

a. Loan Funds (Total)		c. Inventories	33,729,823.74
1. Cash on Hand		d. Account Receivable, Customers	13,854,639.70
2. Cash in Bank	7,990,343.90	e. Customer's Deposit	13,898,963.70
b. WD Funds (Total)	95,250,376.78	f. Loans-Payable - LWUA	54,125,784.53
1. Cash on Hand	370,978.57	g. Payables to Suppliers & Other Creditors	30,342,910.45
2. Payroll Fund & Cash Disbursement	-	h. Debt Services - LWUA	12,479,768.00
3. Cash in Bank - Operating Fund	69,064,183.99		
Special Deposit	13,834,634.27		
4. Investments			
5. Working Fund	40,000.00		
6. Reserves (PNB Loan)	5,286,531.75		
7. Reserves (LWUA - Sinking Fund)	6,654,048.20		

5. WATER PRODUCTION DATA:

5.1 Sources of Supply	Number	Total Rated Capacity	Year-to-Date
a. Wells	21	765,272.45 m ³ /mo.	8,779,592.16 m ³ /mo.
b. Springs		m ³ /mo.	m ³ /mo.
c. Surface		m ³ /mo.	m ³ /mo.
TOTALS	21	765,272.45 m ³ /mo.	8,779,592.16 m ³ /mo.

5.2 Water Production	This Month	Year-to-Date
a. Pumped	367,683.77 cu. m.	4,642,817.66 cu. m.
b. Gravity	cu. m.	cu. m.
c. Surface	cu. m.	cu. m.
d. Bulk Supply	467,886.50 cu. m.	5,559,438.90 cu. m.
TOTALS	835,570.27 cu. m.	10,202,256.56 cu. m.

5.3 Accounted Water Use	This Month	Year-to-Date
a. Metered Billed	711,956.00 cu. m.	8,860,992.00 cu. m.
b. Unmetered Billed	cu. m.	cu. m.
c. Total Billed (5.3 a + 5.3 b)	711,956.00 cu. m.	8,860,992.00 cu. m.
d. Metered Unbilled	947.00 cu. m.	13,153.00 cu. m.
e. Unmetered Unbilled	109,616.13 cu. m.	1,130,983.18 cu. m.
f. Total Accounted	822,519.13 cu. m.	10,005,128.18 cu. m.

5.4 Water Use Assessment:	This Month	Year-to-Date
a. Ave. Monthly Consumption/Connction	21.83 m ³	
b. Ave. per capita/day consumption	0.70 m ³	
c. Accounted for Water	$\frac{(5.3 f)}{(5.2 totals)} \times 100 =$	98.44%
d. Revenue Producing Water	$\frac{(5.3 c)}{(5.2 totals)} \times 100 =$	85.21%
		98.07%
		86.85%

5.5 Water Production Cost	This Month	Year-to-Date
a. Total power (electricity) consumption	252,766	3,088,073
a. Total power cost (electricity)	2,133,308.28	25,451,764.05
c. Total fuel consumption		
d. Total fuel cost		
e. Total chlorine consumed	974	11,166
f. Total chlorine cost	127,597.67	1,332,077.78
g. Other chemicals		
h. Total cost of other chemicals		
i. Total pumping hrs. (motor drive)	11,456	143,195
j. Total Production Cost	2,260,905.95	26,783,841.83

6. MISCELLANEOUS DATA:

6.1 Employees	a. Total	<u>141</u>	Regular	<u>80</u>	Casual	<u>17</u>	Job Order	<u>44</u>
	b. No. of connection/employee			<u>341</u>				
	c. Average monthly salary/employee			<u>16,979.65</u>				
6.2 Bacteriological	a. Total samples taken			<u>37</u>				
	b. No. of negative results			<u>37</u>				
	c. Test results submitted to LWUA			<u>yes</u>				
6.3 Chlorination	a. Total samples taken			<u>1,643</u>				
	b. No. of samples meeting standards			<u>1,643</u>				
	c. No. of days full chlorination			<u>31</u>				
6.4 Board of Directors				<u>This Month</u>			<u>Year-to-Date</u>	
	a. Resolutions approved					3		58
	b. Policies passed					-		2
	c. Directors fee paid		P		69,264.00		P	831,168.00
	d. Meetings							
	1. Held (no.)					2		24
	2. Regular (no.)					2		24
	3. Special (no.)					-		-

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 Status of Loans			
Type of Loans/Funds		<u>Committed</u>	<u>Availment</u>
a. Early Action (3-508)		4,954,000.00	4,329,630.41
b. Interim Improvement (3-480)		2,886,000.00	2,883,252.09
c. Comprehensive (4-454)		500,000.00	489,525.09
d. New Service Conn (3-264)		1,000,000.00	880,814.48
e. BPW Funds (3-329)		500,000.00	500,000.00
f. LWUA loan (4-1968)		1,500,000.00	1,499,406.00
g. LWUA-ADB Loan (4-2111)		27,000,000.00	25,048,243.36
h. LWUA-BFLoan (7-0001)		26,600,000.00	27,734,447.00
i. LWUA - EL (4-2480)		5,000,000.00	5,000,000.00
j. NHA Loan		1,600,000.00	1,600,000.00
k. DBP Loan		9,400,000.00	8,300,000.00
l. WEBANK Loan		90,000,000.00	58,198,500.00
m. PNB Loan		123,000,000.00	121,977,983.06
n. LBP Loan		70,000,000.00	8,000,000.00
TOTALS		<u>363,940,000.00</u>	<u>266,441,801.49</u>

7.2 Status of Loan Payment to LWUA		<u>Billing</u>	<u>Payment Amount</u>	<u>Percentile</u>
a. LWUA Loan		6,879,193.00	6,879,193.00	100.00%
b. NHA Loan		198,584.40	198,584.40	100.00%
c. LWUA (WBL)		6,413,784.00	6,413,784.00	100.00%
d. PNB Loan		16,889,644.08	16,889,644.08	100.00%
e. LBP Loan		753,645.22	753,645.22	100.00%

7.3 Other On-Going Projects		<u>Status Schedule (%)</u>	<u>Funded By</u>	<u>Done by</u>
a. Early Action				
b. Pre-Feasibility Studies				
c. Feasibility Study				
d. A & E Design				
e. Well Drilling				
f. Project Presentation				
g. Pre-Bidding				
h. Bidding				
i. Construction				

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (To be filled up by Advisor)

8.1 Development Progress Indicator:

Phase	Earned	Minimum Required	Variance	Age in Months	Development Rating
I					
II					

8.2 Commercial Systems Audit:

- a. CPS I Installed
- b. CPS II Installed
- c. Management Audit
- d. PR Assistance
- e. Marketing Assistance
- f. Financial Audit
- g. Operations Audit

Submitted by:

Verified by:

ENGR. CARLOS N. SANTOS JR.
General Manager

_____ Date

_____ Managemnet Advisor

_____ Date

Noted by:

_____ Area Supervisor

_____ Date

_____ FMD

_____ Date

