

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As of March 31, 2021

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
ASSETS						
Cash and Cash Equivalents						
Cash on Hand						
Cash-Collecting Officers	P 811,767.85	0.12%	P		P 811,767.85	0.69%
Change Fund	30,000.00	0.00%	30,000.00	0.01%		
Petty Cash	40,000.00	0.01%	40,000.00	0.01%		
Cash in Bank-Local Currency						
Cash in Bank-Local Currency, Current Account	77,735,725.86	11.49%	60,668,475.33	10.85%	17,067,250.53	14.55%
Cash in Bank-Local Currency, Savings Account	16,044,058.39	2.37%	15,264,028.45	2.73%	780,029.94	0.66%
TOTAL CASH AND CASH EQUIVALENTS	P 94,661,552.10	13.99%	P 76,002,503.78	13.59%	P 18,659,048.32	15.91%
Investments						
Sinking Fund						
Sinking Fund	P 7,958,725.97	1.18%	P 7,954,403.23	1.42%	P 4,322.74	0.00%
TOTAL INVESTMENTS	P 7,958,725.97	1.18%	P 7,954,403.23	1.42%	P 4,322.74	0.00%
Receivables						
Loans and Receivable Accounts						
Accounts Receivable	P 5,863,002.63	0.87%	P 11,186,457.33	2.00%	P (5,323,454.70)	(4.54%)
Allowance for Impairment-Accounts Receivable	(238,130.35)	(0.04%)	(113,722.21)	(0.02%)	(124,408.14)	(0.11%)
Notes Receivable	5,000,672.19	0.74%	330,829.51	0.06%	4,669,842.68	3.98%
Allowance for Impairment- Notes Receivable						
Other Receivables						
Receivable-Disallowances/Charges	102,000.02	0.02%	218,697.00	0.04%	(116,696.98)	(0.10%)
Due from Officers and Employees	55,916.28	0.01%	122,226.76	0.02%	(66,310.48)	(0.06%)
Due from National Government Agencies						
Other Receivable			99.99	0.00%	(99.99)	(0.00%)
Allowance for Impairment- Other Receivables						
TOTAL RECEIVABLES	P 10,783,460.77	1.59%	P 11,744,588.38	2.10%	P (961,127.61)	(0.82%)
Inventories						
Inventory Held for Consumption						
Office Supplies Inventory	P 387,286.93	0.06%	P 393,540.61	0.07%	P (6,253.68)	(0.01%)
Accountable Forms, Plates and Stickers Inventory	570,400.00	0.08%	1,377,200.00	0.25%	(806,800.00)	(0.69%)
Chemicals and Filtering Supplies Inventory	621,700.00	0.09%	677,850.00	0.12%	(56,150.00)	(0.05%)
Allowance for Impairment-Chemicals and Filtering Supplies Inventory						
Construction Materials Inventory	77,406,803.53	11.44%	16,619,604.18	2.97%	60,787,199.35	51.82%
Allowance for Impairment-Construction Materials Inventory						
TOTAL INVENTORIES	P 78,986,190.46	11.68%	P 19,068,194.79	3.41%	P 59,917,995.67	51.08%
Property, Plant and Equipment						
Land						
Land	P 36,873,096.60	5.45%	P 32,312,396.60	5.78%	P 4,560,700.00	3.89%
Accumulated Impairment Losses-Land						
Infrastructure Assets						
Plant-Utility Plant in Service						
Springs and Tunnels						
Wells	66,952,876.40	9.90%	59,154,676.40	10.58%	7,798,200.00	6.65%
Reservoirs and Tanks	45,079,467.27	6.66%	29,958,686.46	5.36%	15,120,780.81	12.89%
Transmission and Distribution Mains	313,082,092.41	46.28%	308,579,669.35	55.18%	4,502,423.06	3.84%
Fire Mains						
Services	3,324,134.09	0.49%	3,324,134.09	0.59%		
Meters	7,129,261.93	1.05%	7,129,261.93	1.27%		
Meter Installation						
Hydrants	973,281.59	0.14%	973,281.59	0.17%		
Accumulated Depreciation-Plant (UPIS)	(120,091,474.47)	(17.75%)	(106,310,091.39)	(19.01%)	(13,781,383.08)	(11.75%)
Accumulated Impairment Losses-Plant (UP						
Buildings and Other Structures						
Buildings	2,838,798.30	0.42%	2,838,798.30	0.51%		
Accumulated Depreciation-Buildings	(1,153,876.96)	(0.17%)	(1,019,034.04)	(0.18%)	(134,842.92)	(0.11%)
Accumulated Impairment Losses-Buildings						

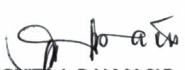
	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other Structures	16,357,696.71	2.42%	15,683,025.17	2.80%	674,671.54	0.58%
Accumulated Depreciation-Other Structures	(5,351,371.20)	(0.79%)	(4,751,161.31)	(0.85%)	(600,209.89)	(0.51%)
Accumulated Impairment Losses-Other Structures						
Machinery and Equipment						
Office Equipment	3,543,213.00	0.52%	3,475,381.00	0.62%	67,832.00	0.06%
Accumulated Depreciation-Office Equipment	(2,725,871.90)	(0.40%)	(2,596,884.64)	(0.46%)	(128,987.26)	(0.11%)
Accumulated Impairment Losses-Office Equipment						
Information and Communication Technology Equipment	5,893,981.00	0.87%	5,979,457.40	1.07%	(85,476.40)	(0.07%)
Accumulated Depreciation-Information and Communication Technology Equipment	(4,183,601.08)	(0.62%)	(4,168,078.43)	(0.75%)	(15,522.65)	(0.01%)
Accumulated Impairment Losses-Information and Communication Technology Equipment						
Communication Equipment	1,037,294.58	0.15%	1,037,294.58	0.19%		
Accumulated Depreciation-Communication Equipment	(628,659.12)	(0.09%)	(582,369.20)	(0.10%)	(46,289.92)	(0.04%)
Accumulated Impairment Losses-Communication Equipment						
Construction and Heavy Equipment	3,077,642.29	0.45%	2,994,942.29	0.54%	82,700.00	0.07%
Accumulated Depreciation-Construction and Heavy Equipment	(1,814,327.24)	(0.27%)	(1,596,251.72)	(0.29%)	(218,075.52)	(0.19%)
Accumulated Impairment Losses-Construction and Heavy Equipment						
Motor Vehicles	14,839,113.00	2.19%	14,839,113.00	2.65%		
Accumulated Depreciation-Motor Vehicles	(10,883,452.37)	(1.61%)	(9,788,843.25)	(1.75%)	(1,094,609.12)	(0.93%)
Accumulated Impairment Losses-Motor Vehicles						
Furniture, Fixtures and Books						
Furniture and Fixtures	322,653.00	0.05%	322,653.00	0.06%		
Accumulated Depreciation-Furniture and Fixtures	(155,423.03)	(0.02%)	(101,177.99)	(0.02%)	(54,245.04)	(0.05%)
Accumulated Impairment Losses-Furniture and Fixtures						
Books	631,051.50	0.09%	631,051.50	0.11%		
Accumulated Depreciation-Books	(239,857.85)	(0.04%)	(199,891.25)	(0.04%)	(39,966.60)	(0.03%)
Accumulated Impairment Losses-Books						
Other Property, Plant and Equipment						
Other Property, Plant and Equipment						
Power Production Equipment	12,574,338.13	1.86%	12,574,338.13	2.25%		
Pumping Equipment	42,634,741.93	6.30%	38,193,165.92	6.83%	4,441,576.01	3.79%
Water Treatment Equipment	3,976,012.19	0.59%	3,976,012.19	0.71%		
Tools, Shop and Garage Equipment	718,463.87	0.11%	718,463.87	0.13%		
Accumulated Depreciation-Other Property, Plant and Equipment	(19,459,537.90)	(2.88%)	(17,318,901.35)	(3.10%)	(2,140,636.55)	(1.82%)
Construction in Progress						
Construction in Progress-Infrastructure Assets	50,429,568.02	7.45%	30,078,962.03	5.38%	20,350,605.99	17.35%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 465,601,324.69	68.83%	P 426,342,080.23	76.24%	P 39,259,244.46	33.47%
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.02%	P	
Accumulated Amortization-Computer Software	(75,999.84)	(0.01%)	(56,999.88)	(0.01%)	(18,999.96)	(0.02%)
Accumulated Impairment Losses-Computer Software						
TOTAL INTANGIBLE ASSETS	P 24,000.16	0.00%	P 43,000.12	0.01%	P (18,999.96)	(0.02%)

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Other Assets						
Prepayments						
Advances to Contractors	P 9,945,652.55	1.47%	P 10,574,661.12	1.89%	P (629,008.57)	(0.54%)
Prepaid Rent	189,000.00	0.03%	54,000.00	0.01%	135,000.00	0.12%
Prepaid Insurance	77,985.07	0.01%	104,200.26	0.02%	(26,215.19)	(0.02%)
Withholding Tax at Source						
Other Prepayments (Meralco)						
Guaranty Deposit)	945,070.21	0.14%	928,350.05	0.17%	16,720.16	0.01%
Other Assets						
Deferred Charges/Losses	6,494,503.95	0.96%	5,490,391.37	0.98%	1,004,112.58	0.86%
Other Assets	821,171.97	0.12%	868,750.69	0.16%	(47,578.72)	(0.04%)
TOTAL OTHER ASSETS	P 18,473,383.75	2.73%	P 18,020,353.49	3.22%	P 453,030.26	0.39%
TOTAL ASSETS	P 676,488,637.90	100.00%	P 559,175,124.02	100.00%	P 117,313,513.88	100.00%
LIABILITIES						
Financial Liabilities						
Payables						
Accounts Payable	P 64,307,895.64	9.51%	P 84,391.86	0.02%	P 64,223,503.78	54.75%
Due to Officers and Employees	353,020.59	0.05%	395,316.50	0.07%	(42,295.91)	(0.04%)
Bills/Bonds/Loans Payable						
Loans Payable-Domestic	137,935,473.58	20.39%	131,146,978.21	23.45%	6,788,495.37	5.79%
Other Bills/Bonds/Loans Payable						
TOTAL FINANCIAL LIABILITIES	P 202,596,389.81	29.95%	P 131,626,686.57	23.54%	P 70,969,703.24	60.50%
Inter-Agency Payables						
Inter-Agency Payables						
Due to BIR	P 2,925,108.94	0.43%	P 1,778,493.53	0.32%	P 1,146,615.41	0.98%
Due to GSIS	736,803.17	0.11%	608,702.68	0.11%	128,100.49	0.11%
Due to Pag-IBIG	157,596.89	0.02%	136,059.40	0.02%	21,537.49	0.02%
Due to Philhealth	70,434.59	0.01%	59,193.18	0.01%	11,241.41	0.01%
Due to NGAs						
TOTAL INTER-AGENCY PAYABLES	P 3,889,943.59	0.58%	P 2,582,448.79	0.46%	P 1,307,494.80	1.11%
Trust Liabilities						
Trust Liabilities						
Guaranty/Security Deposits Payable	P 16,148,348.00	2.39%	P 15,243,534.80	2.73%	P 904,813.20	0.77%
Customers' Deposit Payable						
Performance/Bidder/Bail Bonds Payable	944,841.55	0.14%	803,038.13	0.14%	141,803.42	0.12%
TOTAL TRUST LIABILITIES	P 17,093,189.55	2.53%	P 16,046,572.93	2.87%	P 1,046,616.62	0.89%
Deferred Credits/Unearned Income						
Deferred Credits						
Other Deferred Credits	P 1,504,705.45	0.22%	P 1,022,656.82	0.18%	P 482,048.63	0.41%
TOTAL DEFERRED CREDITS/UNEARNED INCOME	P 1,504,705.45	0.22%	P 1,022,656.82	0.18%	P 482,048.63	0.41%
Provisions						
Provisions						
Pensions Benefits Payable	P		P		P	
Leave Benefits Payable	10,926,826.01	1.62%	10,137,993.40	1.81%	788,832.61	0.67%
TOTAL PROVISIONS	P 10,926,826.01	1.62%	P 10,137,993.40	1.81%	P 788,832.61	0.67%
Other Payables						
Other Payables						
Other Payables	P 508,295.36	0.08%	P 629,981.96	0.11%	P (121,686.60)	(0.10%)
TOTAL OTHER PAYABLES	P 508,295.36	0.08%	P 629,981.96	0.11%	P (121,686.60)	(0.10%)
TOTAL LIABILITIES	P 236,519,349.77	34.96%	P 162,046,340.47	28.98%	P 74,473,009.30	63.48%
EQUITY						
Government Equity						
Government Equity						
Government Equity	P 289,561.81	0.04%	P 289,561.81	0.05%	P	
Retained Earnings/(Deficit)						
Retained Earnings/(Deficit)						
Retained Earnings/(Deficit)	439,679,726.32	64.99%	396,839,221.74	70.97%	42,840,504.58	36.52%
TOTAL EQUITY	P 439,969,288.13	65.04%	P 397,128,783.55	71.02%	P 42,840,504.58	36.52%
TOTAL LIABILITIES AND EQUITY	P 676,488,637.90	100.00%	P 559,175,124.02	100.00%	P 117,313,513.88	100.00%


Prepared by:


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Statement of Financial Position (Page 3 of 3)

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
As of March 31, 2021

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
<u>Service and Business Income</u>		
<u>Business Income</u>		
Waterworks Systems Fees		
Metered Sales	22,122,132.40	67,650,689.35
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale	328,271.15	905,939.15
Sales to Government Agencies by Contracts		
Other Sales or Services	739,461.10	2,310,991.10
Interest Income	11,565.53	11,565.53
Fines and Penalties-Business Income	458,714.00	1,598,928.35
Other Business Income		
TOTAL SERVICE AND BUSINESS INCOME	<u>23,660,144.18</u>	<u>72,478,113.48</u>
<u>Other Non-Operating Income</u>		
<u>Miscellaneous Income</u>		
Miscellaneous Income	222,423.44	365,048.38
TOTAL OTHER NON-OPERATING INCOME	<u>222,423.44</u>	<u>365,048.38</u>
TOTAL REVENUES	<u>23,882,567.62</u>	<u>72,843,161.86</u>
EXPENSES		
<u>Personal Services</u>		
<u>Salaries and Wages</u>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	124,786.00	374,358.00
Source of Supply Expense-Operation Labor		
Source of Supply Expense-Maintenance Supervision		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor	182,821.82	556,926.80
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision	74,088.00	222,264.00
Transmission and Distribution Expense-Maintenance Labor	168,277.00	504,399.44
Transmission and Distribution Expense-Engineering Supervision		
Transmission and Distribution Expense-Engineering Labor	59,571.00	178,713.00
Customer Account Expense-Supervision	37,044.00	111,132.00
Customer Account Expense-Meter Reading	116,089.00	348,267.00
Customer Account Expense-Customer Records and Collection	150,585.00	450,515.45
Customer Services Expense-Supervision		
Customer Services Expense-CS	149,857.00	471,042.68
Administrative, Finance and General Services	830,057.03	2,786,063.48
Salaries and Wages-Casual/Contractual		
Pumping Expense-Pumping Labor	46,346.49	138,636.49
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	337,141.15	953,723.67
Transmission and Distribution Expense-Engineering Labor	98,176.06	280,656.59
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	136,598.92	363,531.80
Customer Account Expense-Customer Records and Collection	84,591.12	209,798.34
Customer Services Expense-CS	187,406.45	460,089.60
Administrative, Finance and General Services	292,420.45	510,382.35
<u>Other Compensation</u>		
Personnel Economic Relief Allowance (PERA)		416,034.06
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)		38,000.00
Transportation Allowance (TA)	29,000.00	67,000.00
Clothing/Uniform Allowance		516,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	210,980.53	573,010.23
Overtime and Night Pay	158,920.58	481,300.38
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Year End Bonus		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Cash Gift		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Other Bonuses and Allowances	3,000.00	9,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	299,932.31	905,118.01
Pag-IBIG Contributions	10,600.00	32,000.00
PhilHealth Contributions	35,217.65	106,306.05
Employees Compensation Insurance Premiums	10,526.27	31,881.09
Provident/Welfare Fund Contributions		


	Current Month	Year to Date
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits		
Hazard Pay		
Longevity Pay		10,000.00
Other Personnel Benefits	3,434.50	13,157.50
TOTAL PERSONAL SERVICES	4,079,116.06	12,360,955.74
Maintenance and Other Operating Expenses		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	5,800.00	8,506.00
Traveling Expenses-Foreign		
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	54,900.00	69,290.00
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	404,216.26	667,541.56
Accountable Forms Expenses		
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	76,782.76	155,650.92
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	464,351.08	637,451.08
Semi-Expendible Expenses	67,350.00	267,580.00
Other Supplies and Materials Expenses	48,137.34	189,695.09
Utility Expenses (Administrative Expense)		
Water Expenses	9,104.90	24,625.05
Electricity Expenses	72,561.32	143,963.06
Other Utility Expenses		
Communication Expenses (Administrative Expense)		
Postage and Courier Services		
Telephone Expenses	25,826.38	61,174.68
Internet Subscription Expenses	700.00	19,415.06
Cable, Satellite, Telegraph and Radio Expenses	46,250.00	92,500.00
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	7,562,729.03	21,024,356.98
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	1,985,933.36	4,102,398.51
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)		
Extraordinary and Miscellaneous Expenses	12,027.55	35,989.50
Professional Services (Administrative Expenses)		
Legal Services		28,100.00
Auditing Services		
Consultancy Services		74,666.67
Other Professional Services		
General Services (Administrative Expenses)		
Janitorial Services		
Security Services	225,580.68	455,437.38
Other General Services		
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		
R & M-Lake River and Other Channels		
R & M-Springs and Tunnels		
R & M-Wells		
R & M-Supply Mains	352.00	352.00
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	1,175,928.86	1,695,515.73
R & M-Fire Mains		
R & M-Services	759,209.02	1,485,932.52
R & M-Meters		
R & M-Meter Installation		
R & M-Hydrants		
R & M-Other Transmission and Distribution Mains	240.00	240.00
R & M-Other Plants		
R & M-Utility Plant Held for future use		
R & M-Unclassified Utility Plant		
Repairs and Maintenance-Buildings and Other Structures		
R & M-Source of Supply Plant Structures and Improvements		
R & M-Pumping Plant Structures and Improvements		5,565.10
R & M-Water Treatment Structures and Improvements		

	Current Month	Year to Date
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	6,024.78	39,887.78 \
Repairs and Maintenance-Machinery and Equipment	47,080.83	162,500.83 \
Repairs and Maintenance-Transportation Equipment	65,705.49	105,635.49 \
Repairs and Maintenance-Furnitures and Fixtures		
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment	14,332.00	14,332.00
R & M-Pumping Equipment	42,201.00	76,001.00 \
R & M-Water Treatment Equipment		11,955.38 \
R & M-Stores Equipment		
R & M-Communications Equipment		
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment		
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	58,015.30	110,186.52 \
Fidelity Bond Premiums		12,150.00
Insurance Expenses	7,457.49	27,752.94 \
Income Tax Expenses		
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses	7,617.60	11,426.43 \
Printing and Publication Expenses		
Representation Expenses	70,803.03	139,007.03 \
Transportation and Delivery Expenses	16,450.00	29,850.00 \
Rent/Lease Expenses	102,228.26	306,684.78 \
Membership Dues and Contributions to Organizations	71,751.00	125,251.00 \
Subscription Expenses		
Donations		1,500.00
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	282,000.00	284,590.00 \
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	13,789,647.32	32,704,658.07 \
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	739,526.45	2,344,251.18
Bank Charges	350.00	1,260.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	739,876.45	2,345,511.18 \
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,057,892.74	3,153,854.84
Depreciation-Buildings and Other Structures	62,643.72	187,931.74
Depreciation-Machinery and Equipment	89,744.07	279,678.65
Depreciation-Transportation Equipment	89,313.14	269,513.60
Depreciation-Furniture, Fixtures and Books	7,850.97	23,552.91
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	334,684.80	1,007,073.77
Amortization		
Amortization-Intangible Assets	1,583.33	4,749.99
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Discounts and Rebates		
Other Discounts	3,527,656.75	6,186,365.35
Subsidy	15,585.25	45,842.75
Rebates		
TOTAL NON-CASH EXPENSES	5,186,954.77	11,158,563.60 \
TOTAL EXPENSES	23,795,594.60	58,569,688.59 \
NET INCOME (LOSS)	86,973.02	14,273,473.27

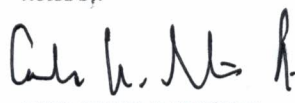
Prepared by:


ANALYN A. GUNITA
Financial Planning Assistant B

Check and Verified:


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

Noted by:


ENGR. CARLOS N. SANTOS JR.
General Manager
7/05/21

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Cash Flows
As of March 31, 2021

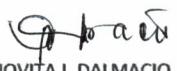
	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	21,472,319.53	73,611,780.98
Collection of Other Revenues	2,682,280.74	6,929,941.88
Collection of Franchise Tax	464,743.39	1,511,964.91
Collection of Guaranty Deposit	185,649.75	441,684.75
Refund of overpayment of expenses and Cash Advances	15,949.24	22,573.52
Receipt of Performance/Bidders/Bail Bonds	41,000.00	331,660.00
Interest Income	10,769.74	10,769.74
Restoration of cash for unreleased checks		
Total Cash Inflows	24,872,712.39	82,860,375.78
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	2,978,306.65	7,789,794.62
Fuel/Power for Pumping	2,755,832.29	7,111,657.82
Purchased Water	7,116,999.70	25,455,149.91
Chemicals	236,607.15	338,821.43
Other Operation and Maint. Expenses	1,484,445.98	5,319,821.52
Purchase of Inventory	603,799.80	5,771,651.86
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	2,665,564.18	8,989,750.58
Restoration of cash for unreleased / cancelled checks		7,634,377.86
Refund for the Performance Security/Bid		
Total Cash Outflows	17,841,555.75	68,411,025.60
Total Cash Provided (used) by Operating Activities	7,031,156.64	14,449,350.18
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		
Purchase/construction of		
Buildings	96,614.26	1,128,712.63
Other Property, Plant and Equipment	9,970,044.55	11,428,815.24
Total Cash Outflows	10,066,658.81	12,557,527.87
Total Cash Provided (Used) by Investing Activities	(10,066,658.81)	(12,557,527.87)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	6,649,750.00	6,649,750.00
Total Cash Inflows	6,649,750.00	6,649,750.00
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	739,526.45	2,813,715.63
Payments of domestic and foreign loans	1,324,272.67	3,406,043.84
Total Cash Outflows	2,063,799.12	6,219,759.47
Total Cash Provided (used) by Financing Activities	4,585,950.88	429,990.53
Cash Provided by Operating, Investing and Financing Activities	1,550,448.71	2,321,812.84
Add: Cash and Cash Equivalents - Beginning	93,111,103.39	92,339,739.26
Cash and Cash Equivalents, Ending	94,661,552.10	94,661,552.10

Cash and Cash Equivalents and International Reserves	811,767.85
Change Fund	30,000.00
Petty Cash Fund	40,000.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Operating Fund	68,996,069.74
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	1,521,472.82
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	7,218,183.30
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	16,044,058.39
	94,661,552.10

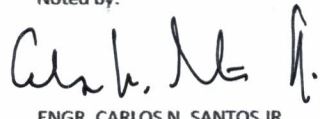
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