

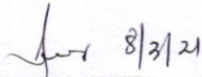
Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Financial Position  
As of June 30, 2021 ✓

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
<b>ASSETS</b>						
<u>Cash and Cash Equivalents</u>						
<b>Cash on Hand</b>						
Cash-Collecting Officers	₱ 280,558.63	0.04%	₱ 2,318,183.95	0.40%	₱ (2,037,625.32)	(1.51%)
Change Fund	30,000.00	0.00%	30,000.00	0.01%		
Petty Cash	40,000.00	0.01%	40,000.00	0.01%		
<b>Cash in Bank-Local Currency</b>						
Cash in Bank-Local Currency, Current Account	84,861,671.32	11.82%	46,487,236.74	7.98%	38,374,434.58	28.41%
Cash in Bank-Local Currency, Savings Account	16,316,655.13	2.27%	15,343,880.95	2.63%	972,774.18	0.72%
<b>Cash Equivalents</b>						
Time Deposits-Local Currency						
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>₱ 101,528,885.08</b>	<b>14.14%</b>	<b>₱ 64,219,301.64</b>	<b>11.02%</b>	<b>₱ 37,309,583.44</b>	<b>27.62%</b>
<u>Investments</u>						
<b>Sinking Fund</b>						
Sinking Fund	₱ 7,959,530.69	1.11%	₱ 7,954,403.23	1.36%	₱ 5,127.46	0.00%
<b>TOTAL INVESTMENTS</b>	<b>₱ 7,959,530.69</b>	<b>1.11%</b>	<b>₱ 7,954,403.23</b>	<b>1.36%</b>	<b>₱ 5,127.46</b>	<b>0.00%</b>
<u>Receivables</u>						
<b>Loans and Receivable Accounts</b>						
Accounts Receivable	₱ 5,839,590.14	0.81%	₱ 38,050,822.18	6.53%	₱ (32,211,232.04)	(23.85%)
Allowance for Impairment-Accounts Receivable	(238,130.35)	(0.03%)	(113,722.21)	(0.02%)	(124,408.14)	(0.09%)
Notes Receivable	3,500,115.90	0.49%	2,178,862.16	0.37%	1,321,253.74	0.98%
Allowance for Impairment- Notes Receivable						
<b>Other Receivables</b>						
Receivable-Disallowances/Charges	102,000.02	0.01%	212,697.00	0.04%	(110,696.98)	(0.08%)
Due from Officers and Employees	55,950.00	0.01%	270,226.88	0.05%	(214,276.88)	(0.16%)
Due from National Government Agencies						
Other Receivable			99.99	0.00%	(99.99)	(0.00%)
Allowance for Impairment- Other Receivables						
<b>TOTAL RECEIVABLES</b>	<b>₱ 9,259,525.71</b>	<b>1.29%</b>	<b>₱ 40,598,986.00</b>	<b>6.97%</b>	<b>₱ (31,339,460.29)</b>	<b>(23.20%)</b>
<u>Inventories</u>						
<b>Inventory Held for Consumption</b>						
Office Supplies Inventory	₱ 524,428.63	0.07%	₱ 697,958.72	0.12%	₱ (173,530.09)	(0.13%)
Accountable Forms, Plates and Stickers Inventory	1,191,300.00	0.17%	1,170,600.00	0.20%	20,700.00	0.02%
Chemicals and Filtering Supplies Inventory	1,119,100.00	0.16%	859,420.00	0.15%	259,680.00	0.19%
Construction Materials Inventory	101,324,206.09	14.11%	17,407,444.22	2.99%	83,916,761.87	62.12%
<b>TOTAL INVENTORIES</b>	<b>₱ 104,159,034.72</b>	<b>14.51%</b>	<b>₱ 20,135,422.94</b>	<b>3.45%</b>	<b>₱ 84,023,611.78</b>	<b>62.20%</b>
<u>Property, Plant and Equipment</u>						
<b>Land</b>						
Land	₱ 36,873,096.60	5.14%	₱ 32,312,396.60	5.54%	₱ 4,560,700.00	3.38%
Accumulated Impairment Losses-Land						
<b>Infrastructure Assets</b>						
Wells	67,462,457.40	9.40%	59,154,676.40	10.15%	8,307,781.00	6.15%
Supply Mains						
Other Source of Supply Plant						
Other Pumping Plant						
Reservoirs and Tanks	45,079,467.27	6.28%	29,958,686.46	5.14%	15,120,780.81	11.19%
Transmission and Distribution Mains	313,082,092.41	43.61%	308,579,669.35	52.94%	4,502,423.06	3.33%
Fire Mains						
Services	3,324,134.09	0.46%	3,324,134.09	0.57%		
Meters	7,129,261.93	0.99%	7,129,261.93	1.22%		
Meter Installation						
Hydrants	973,281.59	0.14%	973,281.59	0.17%		
Accumulated Depreciation-Plant (UPIS)	(123,749,562.14)	(17.24%)	(109,691,897.28)	(18.82%)	(14,057,664.86)	(10.41%)
Accumulated Impairment Losses-Plant (UP)						
<b>Buildings and Other Structures</b>						
Buildings	2,838,798.30	0.40%	2,838,798.30	0.49%		
Accumulated Depreciation-Buildings	(1,187,587.69)	(0.17%)	(1,052,744.77)	(0.18%)	(134,842.92)	(0.10%)
Accumulated Impairment Losses-Buildings						

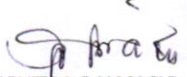
	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Water Plant, Structures and Improvements						
Accumulated Depreciation-Water Plant, St						
Accumulated Impairment Losses-Water Plc						
Other Structures	16,357,696.71	2.28%	15,683,025.17	2.69%	674,671.54	0.50%
Accumulated Depreciation-Other						
Structures	(5,505,591.63)	(0.77%)	(4,899,824.27)	(0.84%)	(605,767.36)	(0.45%)
Accumulated Impairment Losses-						
Other Structures						
<b>Machinery and Equipment</b>						
Office Equipment	3,543,213.00	0.49%	3,475,381.00	0.60%	67,832.00	0.05%
Accumulated Depreciation-Office						
Equipment	(2,798,184.38)	(0.39%)	(2,688,989.44)	(0.46%)	(109,194.94)	(0.08%)
Accumulated Impairment Losses-						
Office Equipment						
Information and Communication						
Technology Equipment	6,188,976.00	0.86%	5,996,097.40	1.03%	192,878.60	0.14%
Accumulated Depreciation-						
Information and Communication						
Technology Equipment	(4,335,314.64)	(0.60%)	(4,304,901.41)	(0.74%)	(30,413.23)	(0.02%)
Communication Equipment	1,037,294.58	0.14%	1,037,294.58	0.18%		
Accumulated Depreciation-						
Communication Equipment	(640,142.13)	(0.09%)	(594,121.07)	(0.10%)	(46,021.06)	(0.03%)
Construction and Heavy Equipment	3,077,642.29	0.43%	2,994,942.29	0.51%	82,700.00	0.06%
Accumulated Depreciation-						
Construction and Heavy Equipment	(1,868,663.54)	(0.26%)	(1,649,740.16)	(0.28%)	(218,923.38)	(0.16%)
Accumulated Impairment Losses-						
Construction and Heavy Equipment						
Motor Vehicles	14,839,113.00	2.07%	14,839,113.00	2.55%		
Accumulated Depreciation-Motor						
Vehicles	(11,116,395.51)	(1.55%)	(10,063,875.09)	(1.73%)	(1,052,520.42)	(0.78%)
Accumulated Impairment Losses-						
Motor Vehicles						
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	322,653.00	0.04%	322,653.00	0.06%		
Accumulated Depreciation-						
Furniture and Fixtures	(168,984.29)	(0.02%)	(114,739.25)	(0.02%)	(54,245.04)	(0.04%)
Accumulated Impairment Losses-						
Furniture and Fixtures						
Books	631,051.50	0.09%	631,051.50	0.11%		
Accumulated Depreciation-Books	(249,849.50)	(0.03%)	(209,882.90)	(0.04%)	(39,966.60)	(0.03%)
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	12,574,338.13	1.75%	12,574,338.13	2.16%		
Pumping Equipment	42,986,255.93	5.99%	38,193,165.92	6.55%	4,793,090.01	3.55%
Water Treatment Equipment	4,100,512.19	0.57%	3,976,012.19	0.68%	124,500.00	0.09%
Stores Equipment						
Communications Equipment						
Power Operated Equipment						
Tools, Shop and Garage Equipment	718,463.87	0.10%	718,463.87	0.12%		
Accumulated Depreciation-Other						
Property, Plant and Equipment	(19,981,312.60)	(2.78%)	(17,827,302.62)	(3.06%)	(2,154,009.98)	(1.59%)
<b>Construction in Progress</b>						
Construction in Progress-Land						
Improvements						
Construction in Progress-						
Infrastructure Assets	68,908,185.91	9.60%	40,096,372.99	6.88%	28,811,812.92	21.33%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>P 480,446,397.65</b>	<b>66.92%</b>	<b>P 431,710,797.50</b>	<b>74.07%</b>	<b>P 48,735,600.15</b>	<b>36.08%</b>
<b>Intangible Assets</b>						
<b>Intangible Assets</b>						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.02%	P	
Accumulated Amortization-						
Computer Software	(80,749.83)	(0.01%)	(61,749.87)	(0.01%)	(18,999.96)	(0.01%)
<b>TOTAL INTANGIBLE ASSETS</b>	<b>P 19,250.17</b>	<b>0.00%</b>	<b>P 38,250.13</b>	<b>0.01%</b>	<b>P (18,999.96)</b>	<b>(0.01%)</b>

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
<b>Other Assets</b>						
<b>Prepayments</b>						
Advances to Contractors	P 9,610,981.73	1.34%	P 10,574,661.12	1.81%	P (963,679.39)	(0.71%)
Prepaid Rent	189,000.00	0.03%	54,000.00	0.01%	135,000.00	0.10%
Prepaid Insurance	55,220.77	0.01%	115,238.25	0.02%	(60,017.48)	(0.04%)
Other Prepayments (Meralco Guaranty Deposit)	✓ 12,223.42	0.00%	928,350.05	0.16%	(916,126.63)	(0.68%)
<b>Other Assets</b>						
Deferred Charges/Losses	3,885,502.71	0.54%	5,668,585.47	0.97%	(1,783,082.76)	(1.32%)
Other Assets	821,171.97	0.11%	868,750.69	0.15%	(47,578.72)	(0.04%)
<b>TOTAL OTHER ASSETS</b>	P 14,574,100.60	2.03%	P 18,209,585.58	3.12%	P (3,635,484.98)	(2.69%)
<b>TOTAL ASSETS</b>	P 717,946,724.62	100.00%	P 582,866,747.02	100.00%	P 135,079,977.60	100.00%
<b>LIABILITIES</b>						
<b>Financial Liabilities</b>						
<b>Payables</b>						
Accounts Payable	P 83,896,722.72	11.69%	P 4,455,510.77	0.76%	P 79,441,211.95	58.81%
Due to Officers and Employees	371,468.70	0.05%	437,552.11	0.08%	(66,083.41)	(0.05%)
<b>Bills/Bonds/Loans Payable</b>						
Loans Payable-Domestic	141,281,027.45	19.68%	127,239,963.93	21.83%	14,041,063.52	10.39%
<b>Other Financial Liabilities</b>						
Other Financial Liabilities						
<b>TOTAL FINANCIAL LIABILITIES</b>	P 225,549,218.87	31.42%	P 132,133,026.81	22.67%	P 93,416,192.06	69.16%
<b>Inter-Agency Payables</b>						
<b>Inter-Agency Payables</b>						
Due to BIR	P 3,347,980.19	0.47%	P 3,878,261.99	0.67%	P (530,281.80)	(0.39%)
Due to GSIS	768,017.56	0.11%	588,485.12	0.10%	179,532.44	0.13%
Due to Pag-IBIG	166,747.33	0.02%	134,997.94	0.02%	31,749.39	0.02%
Due to Philhealth	75,540.81	0.01%	58,663.29	0.01%	16,877.52	0.01%
Due to NGAs						
<b>TOTAL INTER-AGENCY PAYABLES</b>	P 4,358,285.89	0.61%	P 4,660,408.34	0.80%	P (302,122.45)	(0.22%)
<b>Trust Liabilities</b>						
<b>Trust Liabilities</b>						
Guaranty/Security Deposits Payable	P 16,593,498.21	2.31%	P 15,274,929.80	2.62%	P 1,318,568.41	0.98%
Customers' Deposit Payable						
Performance/Bidder/Bail Bonds Payable	1,230,005.30	0.17%	803,038.13	0.14%	426,967.17	0.32%
<b>TOTAL TRUST LIABILITIES</b>	P 17,823,503.51	2.48%	P 16,077,967.93	2.76%	P 1,745,535.58	1.29%
<b>Deferred Credits/Unearned Income</b>						
<b>Deferred Credits</b>						
Other Deferred Credits	P 1,460,892.63	0.20%	P 979,448.92	0.17%	P 481,443.71	0.36%
<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>	P 1,460,892.63	0.20%	P 979,448.92	0.17%	P 481,443.71	0.36%
<b>Provisions</b>						
<b>Provisions</b>						
Pensions Benefits Payable	P		P		P	
Leave Benefits Payable	10,891,647.90	1.52%	10,137,993.40	1.74%	753,654.50	0.56%
Other Provisions						
<b>TOTAL PROVISIONS</b>	P 10,891,647.90	1.52%	P 10,137,993.40	1.74%	P 753,654.50	0.56%
<b>Other Payables</b>						
<b>Other Payables</b>						
Other Payables	P 508,517.09	0.07%	P 596,872.47	0.10%	P (88,355.38)	(0.07%)
<b>TOTAL OTHER PAYABLES</b>	P 508,517.09	0.07%	P 596,872.47	0.10%	P (88,355.38)	(0.07%)
<b>TOTAL LIABILITIES</b>	P 260,592,065.89	36.30%	P 164,585,717.87	28.24%	P 96,006,348.02	71.07%
<b>EQUITY</b>						
<b>Government Equity</b>						
<b>Government Equity</b>						
Government Equity	P 289,561.81	0.04%	P 289,561.81	0.05%	P	
<b>Retained Earnings/(Deficit)</b>						
Retained Earnings/(Deficit)	457,065,096.92	63.66%	417,991,467.34	71.71%	39,073,629.58	28.93%
<b>TOTAL EQUITY</b>	P 457,354,658.73	63.70%	P 418,281,029.15	71.76%	P 39,073,629.58	28.93%
<b>TOTAL LIABILITIES AND EQUITY</b>	P 717,946,724.62	100.00%	P 582,866,747.02	100.00%	P 135,079,977.60	100.00%

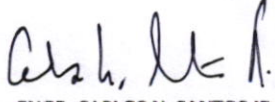
Prepared by:

  
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  
8/4/21


Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Financial Performance  
As of June 30, 2021

	Current Month	Year to Date
<b>REVENUES</b>		
<u>Service and Business Income</u>		
<b>Business Income</b>		
Waterworks Systems Fees		
Metered Sales	24,452,338.50	141,186,988.29
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale	308,628.60	1,875,804.86
Sales to Government Agencies by Contracts		
Other Sales or Services	701,698.35	4,110,159.45
Interest Income	14,493.89	26,059.42
Fines and Penalties-Business Income	630,652.20	2,912,911.95
Other Business Income		
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>26,107,811.54</b>	<b>150,111,923.97</b>
<u>Other Non-Operating Income</u>		
<b>Miscellaneous Income</b>		
Miscellaneous Income	556,655.22	1,353,699.54
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>556,655.22</b>	<b>1,353,699.54</b>
<b>TOTAL REVENUES</b>	<b>26,664,466.76</b>	<b>151,465,623.51</b>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
<b>Salaries and Wages-Regular</b>		
Source of Supply Expense-Operation Supervision	124,786.00	748,716.00
Source of Supply Expense-Operation Labor		
Source of Supply Expense-Maintenance Supervision		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor	228,211.46	1,159,538.26
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision	74,088.00	444,528.00
Transmission and Distribution Expense-Maintenance Labor	203,798.89	1,043,062.97
Transmission and Distribution Expense-Engineering Supervision		
Transmission and Distribution Expense-Engineering Labor	77,727.45	375,582.45
Customer Account Expense-Supervision	37,044.00	222,264.00
Customer Account Expense-Meter Reading	116,089.00	696,534.00
Customer Account Expense-Customer Records and Collection	169,013.15	920,698.60
Customer Services Expense-Supervision		
Customer Services Expense-CS	154,787.75	925,544.43
Administrative, Finance and General Services	959,100.81	5,610,178.29
<b>Salaries and Wages-Casual/Contractual</b>		
Pumping Expense-Pumping Labor	90,618.20	382,655.09
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	446,782.61	2,108,667.98
Transmission and Distribution Expense-Engineering Labor	148,630.45	651,145.95
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	126,246.65	725,067.54
Customer Account Expense-Customer Records and Collection	82,037.00	446,269.40
Customer Services Expense-CS	196,981.11	1,028,075.41
Administrative, Finance and General Services	287,224.56	1,217,683.02
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	227,828.03	1,295,418.75
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	29,000.00	152,125.00
Transportation Allowance (TA)	29,000.00	152,125.00
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	173,473.43	1,105,968.39
Overtime and Night Pay	16,126.63	774,920.65
(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	2,527,192.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
<b>Personnel Benefit Contributions (Administrative Expenses)</b>		
Retirement and Life Insurance Premiums	320,447.88	1,863,736.08
Pag-IBIG Contributions	11,400.00	66,200.00
PhilHealth Contributions	37,770.76	219,373.18
Employees Compensation Insurance Premiums	11,400.00	66,001.81
Provident/Welfare Fund Contributions		

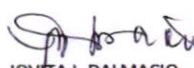
	Current Month	Year to Date
<b>Other Personnel Benefits (Administrative Expenses)</b>		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	35,342.59	35,342.59
Hazard Pay	364,500.00	364,500.00
Longevity Pay	10,000.00	20,000.00
Other Personnel Benefits	3,705.00	26,989.50
<b>TOTAL PERSONAL SERVICES</b>	<b>4,796,161.41</b>	<b>27,892,104.34</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses (Administrative Expense)</b>		
Traveling Expenses-Local	7,609.00	21,882.00
Traveling Expenses-Foreign		
<b>Training and Scholarship Expenses (Administrative Expense)</b>		
Training Expenses	12,400.00	118,190.00
Scholarship Grants/Expenses		
<b>Supplies and Materials Expenses (Administrative Expense-except item no.6)</b>		
Office Supplies Expenses	1,497.50	954,644.58
Accountable Forms Expenses	4,200.00	6,000.00
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	88,226.47	421,976.08
Chemical and Filtering Supplies Expenses (Water Treatment Expense)		874,051.08
Semi-Expendible Expenses		367,941.00
Other Supplies and Materials Expenses	2,200.00	428,555.09
<b>Utility Expenses (Administrative Expense)</b>		
Water Expenses	8,246.55	48,367.75
Electricity Expenses	92,614.82	395,550.41
Other Utility Expenses		
<b>Communication Expenses (Administrative Expense)</b>		
Postage and Courier Services		380.00
Telephone Expenses	27,422.04	147,367.19
Internet Subscription Expenses		19,415.06
Cable, Satellite, Telegraph and Radio Expenses	46,250.00	231,250.00
<b>Awards/Rewards, Prizes and Indemnities (Administrative Expense)</b>		
Awards/Rewards Expenses		
Prizes		
Indemnities		
<b>Generation, Transmission and Distribution Expenses</b>		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	15,707,042.76	47,010,167.85
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,095,637.68	10,024,969.00
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
<b>Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)</b>		
Extraordinary and Miscellaneous Expenses	12,519.07	69,750.30
<b>Professional Services (Administrative Expenses)</b>		
Legal Services	32,000.00	60,100.00
Auditing Services		
Consultancy Services	33,575.00	440,855.00
Other Professional Services		
<b>General Services (Administrative Expenses)</b>		
Janitorial Services		
Security Services	221,049.60	1,127,739.47
Other General Services	50,400.00	244,125.00
<b>Repairs and Maintenance</b>		
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		1,723.98
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains		2,420,520.30
R & M-Fire Mains		
R & M-Services		2,598,164.97
R & M-Meters		
R & M-Meter Installation		
R & M-Hydrants		
R & M-Other Transmission and Distribution Mains		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		7,215.10
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	2,488.00	43,079.78
Repairs and Maintenance-Machinery and Equipment	40,500.00	315,774.68
Repairs and Maintenance-Transportation Equipment	82,727.22	239,600.96
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		106,554.00
R & M-Pumping Equipment		256,682.00
R & M-Water Treatment Equipment		187,545.38
R & M-Stores Equipment		
R & M-Communications Equipment		
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment	180.00	340.00
<b>Taxes, Insurance Premiums and Other Fees (Administrative Expenses)</b>		
Taxes, Duties and Licenses	74,793.54	191,876.30
Fidelity Bond Premiums		34,650.00
Insurance Expenses	18,494.65	52,448.95
Income Tax Expenses		
<b>Labor and Wages</b>		
Labor and Wages		
<b>Other Maintenance and Operating Expenses (Administrative Expenses)</b>		
Advertising, Promotional and Marketing Expenses	6,272.00	17,698.43
Printing and Publication Expenses	3,230.00	3,230.00
Representation Expenses	46,246.88	265,758.38
Transportation and Delivery Expenses	14,850.00	75,550.00
Rent/Lease Expenses	102,228.26	613,369.56
Membership Dues and Contributions to Organizations		125,251.00
Subscription Expenses		
Donations	6,000.00	9,000.00
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses		284,590.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>18,840,901.04</b>	<b>70,864,140.63</b>
<b>Financial Expenses</b>		
<b>Financial Expenses (Administrative Expenses)</b>		
Interest Expenses	762,860.59	4,648,701.46
Bank Charges	805.00	3,080.00
Other Financial Charges		
<b>TOTAL FINANCIAL EXPENSES</b>	<b>763,665.59</b>	<b>4,651,781.46</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,059,534.25	6,329,174.57
Depreciation-Buildings and Other Structures	62,643.72	375,862.90
Depreciation-Machinery and Equipment	97,896.62	569,524.00
Depreciation-Transportation Equipment	78,286.14	502,456.74
Depreciation-Furniture, Fixtures and Books	7,850.97	47,105.82
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	336,822.13	2,011,616.41
<b>Amortization</b>		
Amortization-Intangible Assets	1,583.33	9,499.98
Amortization-Service Concession-Intangible Assets		
<b>Impairment Loss</b>		
<b>Discounts and Rebates</b>		
Other Discounts	54,931.45	6,416,109.20
Subsidy	11,437.45	86,326.40
Rebates		
<b>TOTAL NON-CASH EXPENSES</b>	<b>1,710,986.06</b>	<b>16,347,676.02</b>
<b>TOTAL EXPENSES</b>	<b>26,111,714.10</b>	<b>119,755,702.45</b>
<b>NET INCOME (LOSS)</b>	<b>552,752.66</b>	<b>31,709,921.06</b>

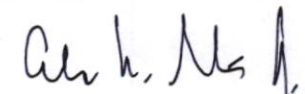
Prepared by:

 8/3/21  
ANALYN A. GUNITA  
Financial Planning Assistant B

Check and Verified:

 8/3/21  
JOVITA I. DALMACIO  
Department Manager, Administrative  
& Finance and General Services

Noted by:

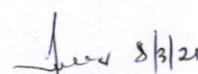
  
ENGR. CARLOS N. SANTOS JR.  
General Manager  
8/4/21

Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Cash Flows  
As of June 30, 2021

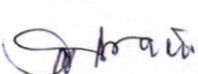
	<u>Current Month</u>	<u>Year to Date</u>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Water Bills	25,512,634.48	150,524,403.80
Collection of Other Revenues	3,001,336.25	14,570,540.78
Collection of Franchise Tax	491,395.08	2,999,480.78
Collection of Guaranty Deposit	119,506.75	820,882.75
Refund of overpayment of expenses and Cash Advances	1,208.46	24,167.74
Receipt of Performance/Bidders/Bail Bonds	1,036,342.05	1,673,165.80
Interest Income	13,689.17	24,458.91
Restoration of cash for unreleased checks		
<b>Total Cash Inflows</b>	<b>30,176,112.24</b>	<b>170,637,100.56</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll	3,168,952.90	16,459,475.89
Fuel/Power for Pumping	2,151,050.90	13,014,429.29
Purchased Water	14,721,778.69	50,379,669.41
Chemicals	321,785.72	897,214.30
Other Operation and Maint. Expenses	1,304,719.25	15,526,276.92
Purchase of Inventory	1,138,813.69	11,949,941.69
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	2,761,105.17	15,074,724.44
Restoration of cash for unreleased / cancelled checks		7,634,377.86
Refund for the Performance Security/Bid		
<b>Total Cash Outflows</b>	<b>25,568,206.32</b>	<b>130,936,109.80</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>4,607,905.92</b>	<b>39,700,990.76</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Proceeds from Short-Term Investments		
Proceeds from sale of:		
Office Equipment, Furniture and Fixtures		
Transportation Equipment		
Other Property, Plant and Equipment		
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows:</b>		
Investments in Securities		
Sinking Fund		
Purchase/construction of		
Buildings	9,203,818.78	18,367,653.36
Other Property, Plant and Equipment	719,020.33	13,559,785.70
<b>Total Cash Outflows</b>	<b>9,922,839.11</b>	<b>31,927,439.06</b>
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>(9,922,839.11)</b>	<b>(31,927,439.06)</b>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Inflows:</b>		
Proceeds from Borrowings (Loans Payable)	7,344,500.00	13,994,250.00
<b>Total Cash Inflows</b>	<b>7,344,500.00</b>	<b>13,994,250.00</b>
<b>Cash Outflows:</b>		
Cash payment of int.on loans payable and other fin. charges	762,860.59	5,118,165.91
Payments of domestic and foreign loans	1,388,245.38	7,460,489.97
<b>Total Cash Outflows</b>	<b>2,151,105.97</b>	<b>12,578,655.88</b>
<b>Total Cash Provided (used) by Financing Activities</b>	<b>5,193,394.03</b>	<b>1,415,594.12</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>(121,539.16)</b>	<b>9,189,145.82</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>101,650,424.24</b>	<b>92,339,739.26</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>101,528,885.08</b>	<b>101,528,885.08</b>

Cash and Cash Equivalents and International Reserves	280,558.63
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	61,442,351.02
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	18,134,220.50
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	5,225,699.80
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	19,800.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	19,800.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	19,800.00
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	16,316,655.13
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	<b>101,528,885.08</b>

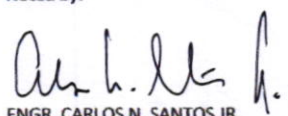
Prepared by:

  
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  
8/4/21