

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 (UPIS)						
<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 Pl						
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>₱ 480,446,397.65</b>	<b>66.92%</b>	<b>₱ 431,710,797.50</b>	<b>74.07%</b>	<b>₱ 48,735,600.15</b>	<b>36.08%</b>
<b>Intangible Assets</b>						
<b>Intangible Assets</b>						
Computer Software	₱ 100,000.00	0.01%	₱ 100,000.00	0.02%	₱	
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>₱ 19,250.17</b>	<b>0.00%</b>	<b>₱ 38,250.13</b>	<b>0.01%</b>	<b>₱ (18,999.96)</b>	<b>(0.01%)</b>