

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

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Amount	% to Total	
ASSETS							
<u>Cash and Cash Equivalents</u>							
Cash on Hand							
Cash-Collecting Officers	₱		₱	1,270,305.62	0.20%	₱ (1,270,305.62)	(0.95%)
Change Fund		30,000.00	0.00%	30,000.00	0.00%		
Petty Cash		40,000.00	0.01%	40,000.00	0.01%		
Cash in Bank-Local Currency							
Cash in Bank-Local Currency, Current Account		104,555,634.93	13.76%	75,278,903.48	12.02%	29,276,731.45	21.88%
Cash in Bank-Local Currency, Savings Account		16,976,546.98	2.23%	15,720,530.16	2.51%	1,256,016.82	0.94%
Cash Equivalents							
Time Deposits-Local Currency							
TOTAL CASH AND CASH EQUIVALENTS	₱	121,602,181.91	16.00%	₱ 92,339,739.26	14.75%	₱ 29,262,442.65	21.87%
<u>Investments</u>							
Sinking Fund							
Sinking Fund	₱	7,961,158.06	1.05%	₱ 7,957,930.18	1.27%	₱ 3,227.88	0.00%
TOTAL INVESTMENTS	₱	7,961,158.06	1.05%	₱ 7,957,930.18	1.27%	₱ 3,227.88	0.00%
<u>Receivables</u>							
Loans and Receivable Accounts							
Accounts Receivable	₱	5,613,031.44	0.74%	₱ 13,895,141.40	2.22%	₱ (8,282,109.96)	(6.19%)
Allowance for Impairment-Accounts Receivable		(157,940.07)	(0.02%)	(238,130.35)	(0.04%)	80,190.28	0.06%
Notes Receivable		3,033,005.58	0.40%	7,312,113.95	1.17%	(4,279,108.37)	(3.20%)
Other Receivables							
Receivable-Disallowances/Charges Due from Officers and Employees		102,000.02	0.01%	128,000.02	0.02%	(26,000.00)	(0.02%)
Due from National Government Agencies Other Receivable				734.18	0.00%	(734.18)	(0.00%)
TOTAL RECEIVABLES	₱	8,590,096.97	1.13%	₱ 21,097,859.20	3.37%	₱ (12,507,762.23)	(9.35%)
Inventories							
Inventory Held for Consumption							
Office Supplies Inventory	₱	352,855.27	0.05%	₱ 464,393.82	0.07%	₱ (111,538.55)	(0.08%)
Accountable Forms, Plates and Stickers Inventory		605,607.36	0.08%	720,000.00	0.11%	(114,392.64)	(0.09%)
Chemicals and Filtering Supplies Inventory		667,565.80	0.09%	621,300.00	0.10%	46,265.80	0.03%
Construction Materials Inventory		79,732,856.36	10.49%	25,409,759.61	4.06%	54,323,096.75	40.60%
TOTAL INVENTORIES	₱	81,358,884.79	10.71%	₱ 27,215,453.43	4.35%	₱ 54,143,431.36	40.47%
<u>Property, Plant and Equipment</u>							
Land							
Land	₱	36,873,096.60	4.85%	₱ 36,873,096.60	5.89%	₱	
Accumulated Impairment Losses-Land							
Infrastructure Assets							
Wells		68,333,277.40	8.99%	66,952,876.40	10.69%	1,380,401.00	1.03%
Supply Mains							
Other Source of Supply Plant							
Other Pumping Plant							
Reservoirs and Tanks		45,079,467.27	5.93%	45,079,467.27	7.20%		
Transmission and Distribution Mains		330,759,299.09	43.52%	313,073,605.33	50.00%	17,685,693.76	13.22%
Fire Mains							
Services		3,324,134.09	0.44%	3,324,134.09	0.53%		
Meters		7,129,261.93	0.94%	7,129,261.93	1.14%		
Meter Installation							
Hydrants		1,049,620.61	0.14%	973,281.59	0.16%	76,339.02	0.06%
Accumulated Depreciation-Plant (UPIS)		(131,067,275.06)	(17.25%)	(116,455,898.44)	(18.60%)	(14,611,376.62)	(10.92%)
Accumulated Impairment Losses-Plant (UPI)							
Buildings and Other Structures							
Buildings		2,860,666.73	0.38%	2,914,951.02	0.47%	(54,284.29)	(0.04%)
Accumulated Depreciation-Buildings		(1,255,009.15)	(0.17%)	(1,120,166.23)	(0.18%)	(134,842.92)	(0.10%)
Accumulated Impairment Losses-Buildings							
Water Plant, Structures and Improvements							
Accumulated Depreciation-Water Plant, Str							
Accumulated Impairment Losses-Water Pla							
Other Structures		16,875,837.47	2.22%	16,357,696.71	2.61%	518,140.76	0.39%
Accumulated Depreciation-Other Structures		(5,814,032.49)	(0.77%)	(5,197,150.19)	(0.83%)	(616,882.30)	(0.46%)

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	Amount	% to Total	Amount	% to Total	Amount	% to Total
Machinery and Equipment						
Office Equipment	3,543,213.00	0.47%	3,875,641.00	0.62%	(332,428.00)	(0.25%)
Accumulated Depreciation-Office Equipment	(2,930,215.84)	(0.39%)	(2,848,094.56)	(0.45%)	(82,121.28)	(0.06%)
Information and Communication Technology Equipment	7,309,319.00	0.96%	6,217,519.40	0.99%	1,091,799.60	0.82%
Accumulated Depreciation-Information and Communication Technology Equipment	(4,633,058.35)	(0.61%)	(4,569,791.56)	(0.73%)	(63,266.79)	(0.05%)
Communication Equipment	1,037,294.58	0.14%	1,037,294.58	0.17%		
Accumulated Depreciation-Communication Equipment	(659,955.75)	(0.09%)	(617,176.11)	(0.10%)	(42,779.64)	(0.03%)
Construction and Heavy Equipment	3,077,642.29	0.40%	3,077,642.29	0.49%		
Accumulated Depreciation-Construction and Heavy Equipment	(1,977,336.14)	(0.26%)	(1,759,990.54)	(0.28%)	(217,345.60)	(0.16%)
Motor Vehicles	14,924,613.00	1.96%	14,839,113.00	2.37%	85,500.00	0.06%
Accumulated Depreciation-Motor Vehicles	(11,588,091.10)	(1.52%)	(10,613,938.77)	(1.69%)	(974,152.33)	(0.73%)
Furniture, Fixtures and Books						
Furniture and Fixtures	322,653.00	0.04%	322,653.00	0.05%		
Accumulated Depreciation-Furniture and Fixtures	(195,370.35)	(0.03%)	(141,861.77)	(0.02%)	(53,508.58)	(0.04%)
Books	631,051.50	0.08%	631,051.50	0.10%		
Accumulated Depreciation-Books	(269,832.80)	(0.04%)	(229,866.20)	(0.04%)	(39,966.60)	(0.03%)
Other Property, Plant and Equipment						
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Laboratory Equipment						
Power Production Equipment	12,539,850.13	1.65%	12,574,338.13	2.01%	(34,488.00)	(0.03%)
Pumping Equipment	49,952,389.98	6.57%	41,996,302.93	6.71%	7,956,087.05	5.95%
Water Treatment Equipment	4,100,512.19	0.54%	3,976,012.19	0.63%	124,500.00	0.09%
Tools, Shop and Garage Equipment	718,463.87	0.09%	718,463.87	0.11%		
Accumulated Depreciation-Other Property, Plant and Equipment	(21,003,926.45)	(2.76%)	(18,934,185.32)	(3.02%)	(2,069,741.13)	(1.55%)
Construction in Progress						
Construction in Progress-Infrastructure Assets	95,381,486.20	12.55%	40,169,261.18	6.41%	55,212,225.02	41.27%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 524,429,046.45	69.00%	P 459,625,544.32	73.40%	P 64,803,502.13	48.44%
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.02%	P	
Accumulated Amortization-Computer Software	(90,249.81)	(0.01%)	(71,249.85)	(0.01%)	(18,999.96)	(0.01%)
TOTAL INTANGIBLE ASSETS	P 9,750.19	0.00%	P 28,750.15	0.00%	P (18,999.96)	(0.01%)
Other Assets						
Advances						
Advances to Officers and Employees						
Prepayments						
Advances to Contractors	P 7,600,326.94	1.00%	P 8,884,202.81	1.42%	P (1,283,875.87)	(0.96%)
Prepaid Rent	189,000.00	0.02%	189,000.00	0.03%		
Prepaid Registration						
Prepaid Insurance	53,377.14	0.01%	66,219.43	0.01%	(12,842.29)	(0.01%)
Withholding Tax at Source						
Other Prepayments	971,374.20	0.13%			971,374.20	0.73%
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	197,223.36	0.03%	945,070.21	0.15%	(747,846.85)	(0.56%)
Other Assets						
Deferred Charges/Losses	6,218,335.00	0.82%	6,989,546.36	1.12%	(771,211.36)	(0.58%)
Other Assets	821,171.97	0.11%	868,750.69	0.14%	(47,578.72)	(0.04%)
Accumulated Impairment Losses-Other Assets						
TOTAL OTHER ASSETS	P 16,050,808.61	2.11%	P 17,942,789.50	2.87%	P (1,891,980.89)	(1.41%)
TOTAL ASSETS	P 760,001,926.98	100.00%	P 626,208,066.04	100.00%	P 133,793,860.94	100.00%