

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As of March 31, 2022

	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	P 67,091.10	0.01%	P 811,767.85	0.12%	P (744,676.75)	(0.63%)
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	123,372,128.06	15.53%	77,735,725.86	11.49%	45,636,402.20	38.64%
Cash in Bank-Local Currency, Savings Account	17,186,027.29	2.16%	16,044,058.39	2.37%	1,141,968.90	0.97%
Cash Equivalents						
Time Deposits-Local Currency						
TOTAL CASH AND CASH EQUIVALENTS	P 140,695,246.45	17.71%	P 94,661,552.10	13.99%	P 46,033,694.35	38.98%
<u>Investments</u>						
Sinking Fund						
Sinking Fund	P 8,648,425.12	1.09%	P 7,958,725.97	1.18%	P 689,699.15	0.58%
TOTAL INVESTMENTS	P 8,648,425.12	1.09%	P 7,958,725.97	1.18%	P 689,699.15	0.58%
<u>Receivables</u>						
Loans and Receivable Accounts						
Accounts Receivable	P 3,999,665.55	0.50%	P 5,863,002.63	0.87%	P (1,863,337.08)	(1.58%)
Allowance for Impairment-Accounts Receivable	(157,940.07)	(0.02%)	(238,130.35)	(0.04%)	80,190.28	0.07%
Notes Receivable	2,836,814.88	0.36%	5,000,672.19	0.74%	(2,163,857.31)	(1.83%)
Other Receivables						
Receivable-Disallowances/Charges	102,000.02	0.01%	102,000.02	0.02%		
Due from Officers and Employees	36,578.00	0.00%	55,916.28	0.01%	(19,338.28)	(0.02%)
Due from National Government Agencies						
Other Receivable						
TOTAL RECEIVABLES	P 6,817,118.38	0.86%	P 10,783,460.77	1.59%	P (3,966,342.39)	(3.36%)
<u>Inventories</u>						
Inventory Held for Consumption						
Office Supplies Inventory	P 241,677.28	0.03%	P 387,286.93	0.06%	P (145,609.65)	(0.12%)
Accountable Forms, Plates and Stickers Inventory	1,078,053.28	0.14%	570,400.00	0.08%	507,653.28	0.43%
Chemicals and Filtering Supplies Inventory	551,054.10	0.07%	621,700.00	0.09%	(70,645.90)	(0.06%)
Construction Materials Inventory	87,958,662.86	11.07%	77,406,803.53	11.44%	10,551,859.33	8.93%
TOTAL INVENTORIES	P 89,829,447.52	11.31%	P 78,986,190.46	11.68%	P 10,843,257.06	9.18%
<u>Property, Plant and Equipment</u>						
Land						
Land	P 36,873,096.60	4.64%	P 36,873,096.60	5.45%	P	
Accumulated Impairment Losses-Land						
Infrastructure Assets						
Wells	68,333,277.40	8.60%	66,952,876.40	9.90%	1,380,401.00	1.17%
Supply Mains						
Other Source of Supply Plant						
Other Pumping Plant						
Reservoirs and Tanks	45,079,467.27	5.67%	45,079,467.27	6.66%		
Transmission and Distribution Mains	330,759,299.09	41.63%	313,082,092.41	46.28%	17,677,206.68	14.97%
Fire Mains						
Services	3,324,134.09	0.42%	3,324,134.09	0.49%		
Meters	7,129,261.93	0.90%	7,129,261.93	1.05%		
Meter Installation						
Hydrants	1,049,620.61	0.13%	973,281.59	0.14%	76,339.02	0.06%
Accumulated Depreciation-Plant (UPIS)	(134,872,918.73)	(16.97%)	(120,091,474.47)	(17.75%)	(14,781,444.26)	(12.52%)
Accumulated Impairment Losses-Plant (UPI)						
Buildings and Other Structures						
Buildings	2,860,666.73	0.36%	2,838,798.30	0.42%	21,868.43	0.02%
Accumulated Depreciation-Buildings	(1,288,979.56)	(0.16%)	(1,153,876.96)	(0.17%)	(135,102.60)	(0.11%)
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	2.12%	16,357,696.71	2.42%	518,140.76	0.44%
Accumulated Depreciation-Other Structures	(5,973,175.26)	(0.75%)	(5,351,371.20)	(0.79%)	(621,804.06)	(0.53%)

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Machinery and Equipment						
Office Equipment	3,543,213.00	0.45%	3,543,213.00	0.52%		
Accumulated Depreciation-Office Equipment	(2,993,793.19)	(0.38%)	(2,725,871.90)	(0.40%)	(267,921.29)	(0.23%)
Information and Communication Technology Equipment	7,530,087.00	0.95%	5,893,981.00	0.87%	1,636,106.00	1.39%
Accumulated Depreciation-Information and Communication Technology Equipment	(4,944,460.24)	(0.62%)	(4,183,601.08)	(0.62%)	(760,859.16)	(0.64%)
Communication Equipment	1,037,294.58	0.13%	1,037,294.58	0.15%		
Accumulated Depreciation-Communication Equipment	(669,286.08)	(0.08%)	(628,659.12)	(0.09%)	(40,626.96)	(0.03%)
Construction and Heavy Equipment	3,077,642.29	0.39%	3,077,642.29	0.45%		
Accumulated Depreciation-Construction and Heavy Equipment	(2,031,672.44)	(0.26%)	(1,814,327.24)	(0.27%)	(217,345.20)	(0.18%)
Motor Vehicles	14,924,613.00	1.88%	14,839,113.00	2.19%	85,500.00	0.07%
Accumulated Depreciation-Motor Vehicles	(11,786,035.21)	(1.48%)	(10,883,452.37)	(1.61%)	(902,582.84)	(0.76%)
Furniture, Fixtures and Books						
Furniture and Fixtures	322,653.00	0.04%	322,653.00	0.05%		
Accumulated Depreciation-Furniture and Fixtures	(208,195.35)	(0.03%)	(155,423.03)	(0.02%)	(52,772.32)	(0.04%)
Books	665,551.50	0.08%	631,051.50	0.09%	34,500.00	0.03%
Accumulated Depreciation-Books	(280,188.61)	(0.04%)	(239,857.85)	(0.04%)	(40,330.76)	(0.03%)
Other Property, Plant and Equipment						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	12,539,850.13	1.58%	12,574,338.13	1.86%	(34,488.00)	(0.03%)
Pumping Equipment	50,081,690.98	6.30%	42,634,741.93	6.30%	7,446,949.05	6.31%
Water Treatment Equipment	4,401,512.19	0.55%	3,976,012.19	0.59%	425,500.00	0.36%
Tools, Shop and Garage Equipment	733,863.87	0.09%	718,463.87	0.11%	15,400.00	0.01%
Accumulated Depreciation-Other Property, Plant and Equipment	(21,581,566.45)	(2.72%)	(19,459,537.90)	(2.88%)	(2,122,028.55)	(1.80%)
Construction in Progress						
Construction in Progress-Infrastructure Assets	26,313,528.56	3.31%	28,839,703.60	4.26%	(2,526,175.04)	(2.14%)
Construction in Progress-Buildings and Other Structures	76,755,487.26	9.66%	21,589,864.42	3.19%	55,165,622.84	46.71%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 527,581,377.43	66.40%	P 465,601,324.69	68.83%	P 61,980,052.74	52.48%
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.01%	P	
Accumulated Amortization-Computer Software	(94,999.80)	(0.01%)	(75,999.84)	(0.01%)	(18,999.96)	(0.02%)
TOTAL INTANGIBLE ASSETS	P 5,000.20	0.00%	P 24,000.16	0.00%	P (18,999.96)	(0.02%)
Other Assets						
Advances						
Advances to Officers and Employees						
Prepayments						
Advances to Contractors	P 10,963,993.66	1.38%	P 9,945,652.55	1.47%	P 1,018,341.11	0.86%
Prepaid Rent	189,000.00	0.02%	189,000.00	0.03%		
Prepaid Registration	2,458,447.50	0.31%			2,458,447.50	2.08%
Prepaid Insurance	121,497.30	0.02%	77,985.07	0.01%	43,512.23	0.04%
Withholding Tax at Source						
Other Prepayments						
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	197,223.36	0.02%	945,070.21	0.14%	(747,846.85)	(0.63%)
Other Assets						
Deferred Charges/Losses	6,266,098.06	0.79%	6,494,503.95	0.96%	(228,405.89)	(0.19%)
Other Assets	821,171.97	0.10%	821,171.97	0.12%		
Accumulated Impairment Losses-Other Assets						
TOTAL OTHER ASSETS	P 21,017,431.85	2.65%	P 18,473,383.75	2.73%	P 2,544,048.10	2.15%
TOTAL ASSETS	P 794,594,046.95	100.00%	P 676,488,637.90	100.00%	P 118,105,409.05	100.00%

LIABILITIES	
Financial Liabilities	
Payables	
Accounts Payable	
Due to Officers and Employees	
Bills/Bonds/Loans Payable	
Loans Payable-Domestic	
Other Financial Liabilities	
TOTAL FINANCIAL LIABILITIES	
Inter-Agency Payables	
Due to BIR	
Due to GSIS	
Due to Pag-IBIG	
Due to Philhealth	
Due to NGAs	
TOTAL INTER-AGENCY PAYABLES	
Trust Liabilities	
Guaranty/Security Deposits Payable	
Customers' Deposit Payable	
Performance/Bidder/Bail Bonds Payable	
TOTAL TRUST LIABILITIES	
Deferred Credits	
Other Deferred Credits	
TOTAL DEFERRED CREDITS/UNEARNED INCOME	
Provisions	
Pensions Benefits Payable	
Leave Benefits Payable	
Other Provisions	
TOTAL PROVISIONS	
Other Payables	
Other Payables	
TOTAL OTHER PAYABLES	
TOTAL LIABILITIES	

MA. ANGEL A. GERONA
Senior Corporate Accountant C
4/13/22

JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services
4/18/22

ENGR. CARLOS N. SANTOS JR.
General Manager
4/20/22

Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
Amount	% to Total	Amount	% to Total	Amount	% to Total
46,613,943.84	5.87%	64,307,895.64	9.51%	(17,693,951.80)	(14.98%)
2,018,748.73	0.25%	353,020.59	0.05%	1,665,728.14	1.41%
215,256,171.20	27.09%	137,935,473.58	20.39%	77,320,697.62	65.47%
263,888,863.77	33.21%	202,596,389.81	29.95%	61,292,473.96	51.90%
p 2,410,612.77	0.30%	p 2,925,108.94	0.43%	(514,496.17)	(0.44%)
812,800.29	0.10%	736,803.17	0.11%	75,997.12	0.06%
170,442.54	0.02%	157,596.89	0.02%	12,845.65	0.01%
79,652.18	0.01%	70,434.59	0.01%	9,217.59	0.01%
3,473,507.78	0.44%	p 3,889,943.59	0.58%	(416,435.81)	(0.35%)
p 21,839,460.01	2.75%	p 16,148,348.00	2.39%	5,691,112.01	4.82%
1,193,005.30	0.15%	944,841.55	0.14%	248,163.75	0.21%
p 23,032,465.31	2.90%	p 17,093,189.55	2.53%	5,939,275.76	5.03%
2,163,951.39	0.27%	p 1,504,705.45	0.22%	659,245.94	0.56%
p 2,163,951.39	0.27%	p 1,504,705.45	0.22%	659,245.94	0.56%
p 13,854,630.42	1.74%	p 10,926,826.01	1.62%	2,927,804.41	2.48%
p 13,854,630.42	1.74%	p 10,926,826.01	1.62%	2,927,804.41	2.48%
p 534,042.55	0.07%	p 508,295.36	0.08%	25,747.19	0.02%
p 534,042.55	0.07%	p 508,295.36	0.08%	25,747.19	0.02%
p 306,947,461.22	38.63%	p 236,519,349.77	34.96%	70,428,111.45	59.63%
p 794,594,046.95	100.00%	p 676,488,637.90	100.00%	118,105,409.05	100.00%
487,357,023.92	61.33%	439,679,726.32	64.99%	47,677,297.60	40.37%
p 487,646,585.73	61.37%	p 439,969,288.13	65.04%	47,677,297.60	40.37%
p 289,561.81	0.04%	p 289,561.81	0.04%		
487,357,023.92	61.33%	439,679,726.32	64.99%	47,677,297.60	40.37%
p 487,646,585.73	61.37%	p 439,969,288.13	65.04%	47,677,297.60	40.37%
p 794,594,046.95	100.00%	p 676,488,637.90	100.00%	118,105,409.05	100.00%

Check and Verified:

Noted by:

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
As of March 31, 2022

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees		
Metered Sales	21,605,893.15	71,364,557.53
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale	180,883.60	717,998.82
Sales to Government Agencies by Contracts		
Other Sales or Services	726,285.00	1,667,606.00
Interest Income	15,641.44	15,641.44
Fines and Penalties-Business Income	423,964.70	930,376.10
Other Business Income		
Reversal of Impairment Loss		
Reversal of Impairment Loss		
Miscellaneous Income		
Miscellaneous Income	203,838.53	581,686.78
TOTAL OTHER NON-OPERATING INCOME	203,838.53	581,686.78
TOTAL REVENUES	23,156,506.42	75,277,866.67
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	128,003.00	384,009.00
Source of Supply Expense-Operation Labor	213,854.00	611,337.91
Source of Supply Expense-Maintenance Supervision		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor		
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision	77,974.00	232,238.00
Transmission and Distribution Expense-Maintenance Labor	179,477.73	529,797.73
Transmission and Distribution Expense-Engineering Supervision		
Transmission and Distribution Expense-Engineering Labor	62,127.00	186,381.00
Customer Account Expense-Supervision	38,566.00	100,543.64
Customer Account Expense-Meter Reading	103,256.04	346,462.17
Customer Account Expense-Customer Records and Collection	157,770.00	473,310.00
Customer Services Expense-Supervision		
Customer Services Expense-CS	176,434.09	514,556.50
Administrative, Finance and General Services	1,033,922.45	2,949,643.36
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		
Source of Supply Expense-Operation Labor	89,560.93	257,207.48
Source of Supply Expense-Maintenance Supervision		
Source of Supply Expense-Maintenance Labor		
Pumping Expense-Power Production Labor		
Pumping Expense-Pumping Labor		
Water Treatment Expense- Operation Labor		
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	529,020.95	1,435,458.96
Transmission and Distribution Expense-Engineering Labor	91,140.57	231,239.40
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	145,108.27	375,852.29
Customer Account Expense-Customer Records and Collection	91,696.46	243,496.85
Customer Services Expense-CS	197,445.12	540,480.20
Administrative, Finance and General Services	281,215.75	793,805.80
Other Compensation		
Personnel Economic Relief Allowance (PERA)	235,568.20	671,278.38
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	49,000.00	85,125.00
Transportation Allowance (TA)	49,000.00	85,125.00
Clothing/Uniform Allowance		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance		
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	181,538.92	540,293.18
Overtime and Night Pay	75,479.90	163,536.46
(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	345,454.49	1,001,170.81
Paq-IBIG Contributions	11,500.00	34,100.00
PhilHealth Contributions	39,826.31	116,917.02

	Current Month	Year to Date
Employees Compensation Insurance Premiums	11,748.43	33,979.66
Provident/Welfare Fund Contributions		
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	188,756.80	1,067,734.60
Hazard Pay		
Longevity Pay		
Other Personnel Benefits		3,467.00
TOTAL PERSONAL SERVICES	4,787,445.41	14,017,547.40
Maintenance and Other Operating Expenses		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	5,875.00	10,705.00
Traveling Expenses-Foreign		
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	36,817.33	113,157.33
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	181,255.82	313,748.11
Accountable Forms Expenses		241,554.08
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	150,319.79	376,997.91
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	201,780.10	833,680.10
Semi-Expendible Expenses	16,300.00	125,156.00
Other Supplies and Materials Expenses	141,575.00	202,033.00
Utility Expenses (Administrative Expense)		
Water Expenses	7,615.10	46,072.22
Electricity Expenses	96,765.19	227,783.53
Other Utility Expenses		
Communication Expenses (Administrative Expense)		
Postage and Courier Services	156.00	701.00
Telephone Expenses	26,506.40	70,334.59
Internet Subscription Expenses	29,023.18	43,680.00
Cable, Satellite, Telegraph and Radio Expenses	58,750.00	151,250.00
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	7,500,821.30	25,380,854.04
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,220,601.38	6,444,808.71
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)		
Extraordinary and Miscellaneous Expenses	22,580.74	35,535.17
Professional Services (Administrative Expenses)		
Legal Services	72,362.50	74,962.50
Auditing Services		
Consultancy Services	290,290.80	370,872.40
Other Professional Services		
General Services (Administrative Expenses)		
Maritorial Services		
Security Services	226,100.00	682,850.70
Other General Services	61,300.00	114,100.00
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		
R & M-Lake River and Other Channels		
R & M-Supply Mains		3,093.10
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	303,138.43	730,032.02
R & M-Fire Mains		
R & M-Services	278,042.04	976,724.71
R & M-Meters	518,898.75	878,916.25
R & M-Meter Installation		
R & M-Hydrants		
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	369.00	369.00
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	2,190.00	7,942.76
Repairs and Maintenance-Machinery and Equipment	62,697.00	175,305.43
Repairs and Maintenance-Transportation Equipment	86,710.45	174,406.67
Repairs and Maintenance-Furnitures and Fixtures		900.00
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment		
R & M-Pumping Equipment	755.80	755.80
R & M-Water Treatment Equipment		38,607.72
R & M-Stores Equipment		
R & M-Communications Equipment		
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment	1,403.00	15,363.00
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	13,611.54	84,144.76
Fidelity Bond Premiums	11,700.00	12,150.00
Insurance Expenses	13,333.35	38,978.83
Income Tax Expenses		
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses		40,404.75
Printing and Publication Expenses		
Representation Expenses	131,008.80	195,414.41
Transportation and Delivery Expenses	30,250.00	30,250.00
Rent/Lease Expenses	101,700.00	305,100.00
Membership Dues and Contributions to Organizations		3,500.00
Subscription Expenses		
Donations	1,500.00	8,222.50
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	12,904,103.79	39,581,418.10
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	649,272.34	2,025,825.22
Bank Charges	510.00	1,720.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	649,782.34	2,027,545.22
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,107,798.50	3,317,109.97
Depreciation-Buildings and Other Structures	64,371.06	193,113.18
Depreciation-Machinery and Equipment	257,760.69	438,645.87
Depreciation-Transportation Equipment	65,981.37	197,944.11
Depreciation-Furniture, Fixtures and Books	7,787.63	23,180.81
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	345,212.78	1,034,526.84
Amortization		
Amortization-Intangible Assets	1,583.33	4,749.99
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Impairment Loss-Loans and Receivables		
Discounts and Rebates		
Other Discounts	51,242.05	163,378.20
Subsidy	15,087.25	45,137.25
Rebates		
TOTAL NON-CASH EXPENSES	1,916,824.66	5,417,786.22
TOTAL EXPENSES	20,258,156.20	61,044,296.94
NET INCOME (LOSS)	2,898,350.22	14,233,569.73

Prepared by:

Angela 4/18/22
MA. ANGELA A. GERONA
Senior Corporate Accountant C

Checked and Verified:

Jovita I. Dalmacio 4/18/22
JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services

Noted by:

Carlos N. Santos Jr.
ENGR. CARLOS N. SANTOS JR.
General Manager
4/20/22

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Cash Flows
As of March 31, 2022

	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	23,256,360.05	73,885,215.05
Collection of Other Revenues	2,598,048.89	6,390,368.20
Collection of Franchise Tax	445,116.14	1,440,635.43
Collection of Guaranty Deposit	101,458.50	303,954.00
Refund of overpayment of expenses and Cash Advances	232.46	21,523.74
Receipt of Performance/Bidders/Bail Bonds	27,500.00	57,500.00
Interest Income	14,796.51	14,796.51
Restoration of cash for unreleased checks	6,899,951.27	20,497,487.09
Total Cash Inflows	33,343,463.82	102,611,480.02
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	2,720,491.95	9,225,921.22
Fuel/Power for Pumping	2,014,568.96	6,265,863.08
Purchased Water	1,348,204.59	17,962,033.68
Chemicals	-	-
Other Operation and Maint. Expenses	2,107,907.98	6,045,018.95
Purchase of Inventory	3,645,655.56	10,538,860.35
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	2,738,395.75	12,759,024.82
Restoration of cash for unreleased / cancelled checks	6,885,250.33	8,726,561.81
Refund for the Performance Security/Bid	-	-
Total Cash Outflows	21,460,475.12	71,523,283.91
Total Cash Provided (used) by Operating Activities	11,882,988.70	31,088,196.11
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	-	686,422.13
Purchase/construction of	-	-
Buildings	7,591,434.79	7,990,036.66
Other Property, Plant and Equipment	282,595.74	4,060,846.52
Total Cash Outflows	7,874,030.53	12,737,305.31
Total Cash Provided (Used) by Investing Activities	(7,874,030.53)	(12,737,305.31)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	-	7,199,908.24
Total Cash Inflows	-	7,199,908.24
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	649,272.34	2,250,054.03
Payments of domestic and foreign loans	1,272,809.39	4,207,680.47
Total Cash Outflows	1,922,081.73	6,457,734.50
Total Cash Provided (used) by Financing Activities	(1,922,081.73)	742,173.74
Cash Provided by Operating, Investing and Financing Activities	2,086,876.44	19,093,064.54
Add: Cash and Cash Equivalents - Beginning	138,608,370.01	121,602,181.91
Cash and Cash Equivalents, Ending	140,695,246.45	140,695,246.45

Cash and Cash Equivalents and International Reserves	67,091.10
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	103,166,502.90
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	14,858,476.78
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	5,226,709.47
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	40,040.03
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	40,046.63
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	40,352.25
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	17,186,027.29
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	140,695,246.45

Prepared by:

Check and Verified:

Noted by:

Angela 4/13/2022
MA. ANGELA A. GERONA
Senior Corporate Accountant C

JOVITA I. DALMACIO 4/18/22
JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services

Engr. Carlos N. Santos Jr. 4/20/22
ENGR. CARLOS N. SANTOS JR.
General Manager
Statement of Cash Flows
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