

Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Financial Position  
As of June 30, 2022

	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	P 120,303.50	0.01%	P 280,558.63	0.04%	P (160,255.13)	(0.17%)
Change Fund	30,000.00	0.00%	30,000.00	0.00%		
Petty Cash	40,000.00	0.00%	40,000.00	0.01%		
<b>Cash in Bank-Local Currency</b>						
Cash in Bank-Local Currency, Current Account	122,719,212.67	15.12%	84,861,671.32	11.82%	37,857,541.35	40.31%
Cash in Bank-Local Currency, Savings Account	17,348,895.18	2.14%	16,316,655.13	2.27%	1,032,240.05	1.10%
<b>Cash Equivalents</b>						
Time Deposits-Local Currency						
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>P 140,258,411.35</b>	<b>17.28%</b>	<b>P 101,528,885.08</b>	<b>14.14%</b>	<b>P 38,729,526.27</b>	<b>41.24%</b>
<u>Investments</u>						
<b>Sinking Fund</b>						
Sinking Fund	P 148,901.23	0.02%	P 7,959,530.69	1.11%	P (7,810,629.46)	(8.32%)
<b>TOTAL INVESTMENTS</b>	<b>P 148,901.23</b>	<b>0.02%</b>	<b>P 7,959,530.69</b>	<b>1.11%</b>	<b>P (7,810,629.46)</b>	<b>(8.32%)</b>
<u>Receivables</u>						
<b>Loans and Receivable Accounts</b>						
Accounts Receivable	P 5,154,565.52	0.63%	P 5,839,590.14	0.81%	P (685,024.62)	(0.73%)
Allowance for Impairment-Accounts Receivable	(157,940.07)	(0.02%)	(238,130.35)	(0.03%)	80,190.28	0.09%
Notes Receivable	2,818,397.98	0.35%	3,500,115.90	0.49%	(681,717.92)	(0.73%)
<b>Other Receivables</b>						
Receivable-Disallowances/Charges	102,000.02	0.01%	102,000.02	0.01%		
Due from Officers and Employees	21,559.00	0.00%	55,950.00	0.01%	(34,391.00)	(0.04%)
Due from National Government Agencies						
Other Receivable						
<b>TOTAL RECEIVABLES</b>	<b>P 7,938,582.45</b>	<b>0.98%</b>	<b>P 9,259,525.71</b>	<b>1.29%</b>	<b>P (1,320,943.26)</b>	<b>(1.41%)</b>
<b>Inventories</b>						
<b>Inventory Held for Consumption</b>						
Office Supplies Inventory	P 537,619.97	0.07%	P 524,428.63	0.07%	P 13,191.34	0.01%
Accountable Forms, Plates and Stickers Inventory	835,999.56	0.10%	1,191,300.00	0.17%	(355,300.44)	(0.38%)
Chemicals and Filtering Supplies Inventory	803,862.56	0.10%	1,119,100.00	0.16%	(315,237.44)	(0.34%)
Construction Materials Inventory	35,119,513.26	4.33%	101,324,206.09	14.11%	(66,204,692.83)	(70.49%)
<b>TOTAL INVENTORIES</b>	<b>P 37,296,995.35</b>	<b>4.59%</b>	<b>P 104,159,034.72</b>	<b>14.51%</b>	<b>P (66,862,039.37)</b>	<b>(71.19%)</b>
<u>Property, Plant and Equipment</u>						
<b>Land</b>						
Land	P 36,873,096.60	4.54%	P 36,873,096.60	5.14%	P	
Accumulated Impairment Losses-Land						
<b>Infrastructure Assets</b>						
Wells	68,239,798.57	8.41%	67,462,457.40	9.40%	777,341.17	0.83%
Supply Mains						
Other Source of Supply Plant						
Other Pumping Plant						
Reservoirs and Tanks	45,018,309.57	5.55%	45,079,467.27	6.28%	(61,157.70)	(0.07%)
Transmission and Distribution Mains	328,816,259.37	40.50%	313,082,092.41	43.61%	15,734,166.96	16.75%
Fire Mains						
Services	2,274,695.39	0.28%	3,324,134.09	0.46%	(1,049,438.70)	(1.12%)
Meters	5,977,682.54	0.74%	7,129,261.93	0.99%	(1,151,579.39)	(1.23%)
Meter Installation						
Hydrants	741,707.56	0.09%	973,281.59	0.14%	(231,574.03)	(0.25%)
Accumulated Depreciation-Plant (UPIS)	(136,223,893.41)	(16.78%)	(123,749,562.14)	(17.24%)	(12,474,331.27)	(13.28%)
Accumulated Impairment Losses-Plant (UPI)						
<b>Buildings and Other Structures</b>						
Buildings	2,772,436.73	0.34%	2,838,798.30	0.40%	(66,361.57)	(0.07%)
Accumulated Depreciation-Buildings	(1,290,670.08)	(0.16%)	(1,187,587.69)	(0.17%)	(103,082.39)	(0.11%)
Accumulated Impairment Losses-Buildings						
Water Plant, Structures and Improvements						
Accumulated Depreciation-Water Plant, Str						
Accumulated Impairment Losses-Water Pla						
Other Structures	15,756,503.14	1.94%	16,357,696.71	2.28%	(601,193.57)	(0.64%)
Accumulated Depreciation-Other Structures	(5,447,141.78)	(0.67%)	(5,505,591.63)	(0.77%)	58,449.85	0.06%

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
<b>Machinery and Equipment</b>						
Office Equipment	822,258.00	0.10%	3,543,213.00	0.49%	(2,720,955.00)	(2.90%)
Accumulated Depreciation-Office Equipment	(721,355.93)	(0.09%)	(2,798,184.38)	(0.39%)	2,076,828.45	2.21%
Information and Communication Technology Equipment	3,540,770.00	0.44%	6,188,976.00	0.86%	(2,648,206.00)	(2.82%)
Accumulated Depreciation-Information and Communication Technology Equipment	(1,794,173.31)	(0.22%)	(4,335,314.64)	(0.60%)	2,541,141.33	2.71%
Communication Equipment	155,529.70	0.02%	1,037,294.58	0.14%	(881,764.88)	(0.94%)
Accumulated Depreciation-Communication Equipment	(114,752.25)	(0.01%)	(640,142.13)	(0.09%)	525,389.88	0.56%
Construction and Heavy Equipment	2,464,311.99	0.30%	3,077,642.29	0.43%	(613,330.30)	(0.65%)
Accumulated Depreciation-Construction and Heavy Equipment	(1,714,924.82)	(0.21%)	(1,868,663.54)	(0.26%)	153,738.72	0.16%
Motor Vehicles	14,188,949.00	1.75%	14,839,113.00	2.07%	(650,164.00)	(0.69%)
Accumulated Depreciation-Motor Vehicles	(11,316,844.12)	(1.39%)	(11,116,395.51)	(1.55%)	(200,448.61)	(0.21%)
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	270,000.00	0.03%	322,653.00	0.04%	(52,653.00)	(0.06%)
Accumulated Depreciation-Furniture and Fixtures	(171,000.00)	(0.02%)	(168,984.29)	(0.02%)	(2,015.71)	(0.00%)
Books	615,000.00	0.08%	631,051.50	0.09%	(16,051.50)	(0.02%)
Accumulated Depreciation-Books	(279,141.38)	(0.03%)	(249,849.50)	(0.03%)	(29,291.88)	(0.03%)
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	11,340,598.32	1.40%	12,574,338.13	1.75%	(1,233,739.81)	(1.31%)
Pumping Equipment	47,113,031.88	5.80%	42,986,255.93	5.99%	4,126,775.95	4.39%
Water Treatment Equipment	3,172,456.53	0.39%	4,100,512.19	0.57%	(928,055.66)	(0.99%)
Tools, Shop and Garage Equipment	371,532.00	0.05%	718,463.87	0.10%	(346,931.87)	(0.37%)
Accumulated Depreciation-Other Property, Plant and Equipment	(19,164,605.84)	(2.36%)	(19,981,312.60)	(2.78%)	816,706.76	0.87%
<b>Construction in Progress</b>						
Construction in Progress-Infrastructure Assets	99,785,855.75	12.29%	29,501,174.11	4.11%	70,284,681.64	74.84%
Construction in Progress-Buildings and Other Structures	90,624,574.93	11.16%	39,407,011.80	5.49%	51,217,563.13	54.53%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>P 602,696,854.65</b>	<b>74.24%</b>	<b>P 480,446,397.65</b>	<b>66.92%</b>	<b>P 122,250,457.00</b>	<b>130.17%</b>
<b>Intangible Assets</b>						
<b>Intangible Assets</b>						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.01%	P	
Accumulated Amortization-Computer Software	(95,000.00)	(0.01%)	(80,749.83)	(0.01%)	(14,250.17)	(0.02%)
<b>TOTAL INTANGIBLE ASSETS</b>	<b>P 5,000.00</b>	<b>0.00%</b>	<b>P 19,250.17</b>	<b>0.00%</b>	<b>P (14,250.17)</b>	<b>(0.02%)</b>
<b>Other Assets</b>						
<b>Advances</b>						
Advances to Officers and Employees						
<b>Prepayments</b>						
Advances to Contractors	P 11,919,304.67	1.47%	P 9,610,981.73	1.34%	P 2,308,322.94	2.46%
Prepaid Rent	144,000.00	0.02%	189,000.00	0.03%	(45,000.00)	(0.05%)
Prepaid Registration	2,458,447.50	0.30%			2,458,447.50	2.62%
Prepaid Insurance	110,434.94	0.01%	55,220.77	0.01%	55,214.17	0.06%
Withholding Tax at Source						
Other Prepayments						
<b>Deposits</b>						
Deposit on Letters of Credit						
Guaranty Deposit	708,793.36	0.09%	12,223.42	0.00%	696,569.94	0.74%
<b>Other Assets</b>						
Deferred Charges/Losses	6,155,969.71	0.76%	3,885,502.71	0.54%	2,270,467.00	2.42%
Other Assets	2,022,985.35	0.25%	821,171.97	0.11%	1,201,813.38	1.28%
Accumulated Impairment Losses-Other Assets						
<b>TOTAL OTHER ASSETS</b>	<b>P 23,519,935.53</b>	<b>2.90%</b>	<b>P 14,574,100.60</b>	<b>2.03%</b>	<b>P 8,945,834.93</b>	<b>9.53%</b>
<b>TOTAL ASSETS</b>	<b>P 811,864,680.56</b>	<b>100.00%</b>	<b>P 717,946,724.62</b>	<b>100.00%</b>	<b>P 93,917,955.94</b>	<b>100.00%</b>

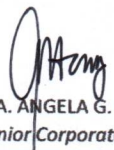



	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
<b>LIABILITIES</b>						
<u>Financial Liabilities</u>						
<b>Payables</b>						
Accounts Payable	P 48,391,773.25	5.96%	P 83,896,722.72	11.69%	P (35,504,949.47)	(37.80%)
Due to Officers and Employees	2,035,651.45	0.25%	371,468.70	0.05%	1,664,182.75	1.77%
<b>Bills/Bonds/Loans Payable</b>						
Loans Payable-Domestic	219,296,478.48	27.01%	141,281,027.45	19.68%	78,015,451.03	83.07%
<b>Other Financial Liabilities</b>						
Other Financial Liabilities						
<b>TOTAL FINANCIAL LIABILITIES</b>	P 269,723,903.18	33.22%	P 225,549,218.87	31.42%	P 44,174,684.31	47.04%
<u>Inter-Agency Payables</u>						
<b>Inter-Agency Payables</b>						
Due to BIR	P 2,606,834.66	0.32%	P 3,347,980.19	0.47%	P (741,145.53)	(0.79%)
Due to GSIS	839,297.62	0.10%	768,017.56	0.11%	71,280.06	0.08%
Due to Pag-IBIG	184,961.28	0.02%	166,747.33	0.02%	18,213.95	0.02%
Due to Philhealth	115,140.34	0.01%	75,540.81	0.01%	39,599.53	0.04%
Due to NGAs						
<b>TOTAL INTER-AGENCY PAYABLES</b>	P 3,746,233.90	0.46%	P 4,358,285.89	0.61%	P (612,051.99)	(0.65%)
<u>Trust Liabilities</u>						
<b>Trust Liabilities</b>						
Guaranty/Security Deposits Payable	P 22,819,444.67	2.81%	P 16,593,498.21	2.31%	P 6,225,946.46	6.63%
Customers' Deposit Payable						
Performance/Bidder/Bail Bonds Payable	1,193,005.30	0.15%	1,230,005.30	0.17%	(37,000.00)	(0.04%)
<b>TOTAL TRUST LIABILITIES</b>	P 24,012,449.97	2.96%	P 17,823,503.51	2.48%	P 6,188,946.46	6.59%
<u>Deferred Credits/Unearned Income</u>						
<b>Deferred Credits</b>						
Other Deferred Credits	P 1,889,060.98	0.23%	P 1,460,892.63	0.20%	P 428,168.35	0.46%
<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>	P 1,889,060.98	0.23%	P 1,460,892.63	0.20%	P 428,168.35	0.46%
<u>Provisions</u>						
<b>Provisions</b>						
Pensions Benefits Payable	P		P		P	
Leave Benefits Payable	14,189,188.89	1.75%	10,891,647.90	1.52%	3,297,540.99	3.51%
Other Provisions						
<b>TOTAL PROVISIONS</b>	P 14,189,188.89	1.75%	P 10,891,647.90	1.52%	P 3,297,540.99	3.51%
<u>Other Payables</u>						
<b>Other Payables</b>						
Other Payables	P 549,101.84	0.07%	P 508,517.09	0.07%	P 40,584.75	0.04%
<b>TOTAL OTHER PAYABLES</b>	P 549,101.84	0.07%	P 508,517.09	0.07%	P 40,584.75	0.04%
<b>TOTAL LIABILITIES</b>	P 314,109,938.76	38.69%	P 260,592,065.89	36.30%	P 53,517,872.87	56.98%
<b>EQUITY</b>						
<u>Government Equity</u>						
<b>Government Equity</b>						
Government Equity	P 289,561.81	0.04%	P 289,561.81	0.04%	P	
<b>Retained Earnings/(Deficit)</b>						
Retained Earnings/(Deficit)	497,465,179.99	61.27%	457,065,096.92	63.66%	40,400,083.07	43.02%
<b>TOTAL EQUITY</b>	P 497,754,741.80	61.31%	P 457,354,658.73	63.70%	P 40,400,083.07	43.02%
<b>TOTAL LIABILITIES AND EQUITY</b>	P 811,864,680.56	100.00%	P 717,946,724.62	100.00%	P 93,917,955.94	100.00%

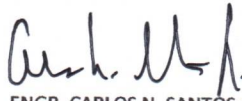
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Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Financial Performance  
As of June 30, 2022

	Current Month	Year to Date
<b>REVENUES</b>		
<u>Service and Business Income</u>		
<b>Business Income</b>		
Waterworks Systems Fees		
Metered Sales	24,288,846.15	149,449,211.03
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale	283,824.40	1,686,627.37
Sales to Government Agencies by Contracts		
Other Sales or Services	593,535.00	3,384,224.15
Interest Income	15,744.39	31,385.83
Fines and Penalties-Business Income	431,937.40	2,249,685.20
Other Business Income		
<b>Reversal of Impairment Loss</b>		
Reversal of Impairment Loss		
<b>Miscellaneous Income</b>		
Miscellaneous Income	148,633.94	1,005,457.21
<b>TOTAL OTHER NON-OPERATING INCOME</b>	<b>148,633.94</b>	<b>1,005,457.21</b>
<b>TOTAL REVENUES</b>	<b>25,762,521.28</b>	<b>157,806,590.79</b>
<b>EXPENSES</b>		
<u>Personal Services</u>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	128,003.00	768,018.00
Source of Supply Expense-Operation Labor	174,459.00	1,204,342.16
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	38,987.00	420,084.45
Transmission and Distribution Expense-Maintenance Labor	194,158.00	1,112,271.73
Transmission and Distribution Expense-Engineering Supervision		
Transmission and Distribution Expense-Engineering Labor	62,127.00	372,762.00
Customer Account Expense-Supervision	38,566.00	216,241.64
Customer Account Expense-Meter Reading	105,456.00	662,830.17
Customer Account Expense-Customer Records and Collection	157,770.00	945,602.91
Customer Services Expense-Supervision		
Customer Services Expense-CS	193,580.91	1,094,282.14
Administrative, Finance and General Services	1,047,095.00	6,089,194.27
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		
Source of Supply Expense-Operation Labor	63,740.55	489,515.97
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	439,471.10	2,747,718.25
Transmission and Distribution Expense-Engineering Labor	122,514.45	565,131.84
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	136,165.10	769,712.94
Customer Account Expense-Customer Records and Collection	79,150.00	493,482.62
Customer Services Expense-CS	223,616.93	1,108,617.73
Administrative, Finance and General Services	306,990.70	1,624,291.57
<b>Other Compensation</b>		
Personnel Economic Relief Allowance (PERA)	251,818.18	1,410,068.14
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	29,000.00	172,125.00
Transportation Allowance (TA)	29,000.00	172,125.00
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	244,111.78	1,131,145.15
Overtime and Night Pay	142,814.18	527,794.62
(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	2,637,744.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
<b>Personnel Benefit Contributions (Administrative Expenses)</b>		
Retirement and Life Insurance Premiums	364,177.63	2,097,341.37
Pag-IBIG Contributions	13,000.00	72,300.00
PhilHealth Contributions	57,570.18	261,085.78




	Current Month	Year to Date
Employees Compensation Insurance Premiums	12,586.77	71,678.70
Provident/Welfare Fund Contributions		
<b>Other Personnel Benefits (Administrative Expenses)</b>		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	186,012.98	1,766,652.79
Hazard Pay		
Longevity Pay		10,000.00
Other Personnel Benefits	140.00	29,909.75
<b>TOTAL PERSONAL SERVICES</b>	<b>4,845,082.44</b>	<b>31,044,070.69</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses (Administrative Expense)</b>		
Traveling Expenses-Local	36,688.50	74,291.50
Traveling Expenses-Foreign		
<b>Training and Scholarship Expenses (Administrative Expense)</b>		
Training Expenses	155,764.00	497,358.83
Scholarship Grants/Expenses		
<b>Supplies and Materials Expenses (Administrative Expense-except item no.6)</b>		
Office Supplies Expenses	164,327.81	901,773.57
Accountable Forms Expenses		241,554.08
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	175,408.93	869,948.20
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	163,757.76	1,646,615.64
Semi-Expendible Expenses	225,240.00	370,026.00
Other Supplies and Materials Expenses	74,133.28	375,876.32
<b>Utility Expenses (Administrative Expense)</b>		
Water Expenses	12,336.90	79,486.52
Electricity Expenses	127,803.48	578,569.96
Other Utility Expenses		
<b>Communication Expenses (Administrative Expense)</b>		
Postage and Courier Services	310.00	1,386.00
Telephone Expenses	30,752.57	177,741.24
Internet Subscription Expenses	21,840.00	136,336.00
Cable, Satellite, Telegraph and Radio Expenses	46,250.00	290,000.00
<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	8,404,002.66	49,237,878.89
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	3,163,082.38	15,443,467.94
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	10,141.38	68,411.61
<b>Professional Services (Administrative Expenses)</b>		
Legal Services		121,962.50
Auditing Services		
Consultancy Services	40,290.80	569,024.80
Other Professional Services		
<b>General Services (Administrative Expenses)</b>		
Environment/Sanitary Services	5,070.00	5,070.00
Janitorial Services		
Security Services	221,030.03	1,356,080.75
Other General Services	51,200.00	267,700.00
<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-Supply Mains	2,240.00	8,386.06
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	312,025.55	1,972,945.76
R & M-Fire Mains		
R & M-Services	213,582.41	1,554,665.42
R & M-Meters	221,000.00	1,394,113.88
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		

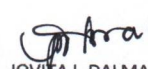
	Current Month	Year to Date
Repairs and Maintenance-Buildings and Other Structures		
R & M-Source of Supply Plant Structures and Improvements		
R & M-Pumping Plant Structures and Improvements	22,791.00	25,090.32
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	33,769.50	144,226.26
Repairs and Maintenance-Machinery and Equipment	23,700.00	314,114.43
Repairs and Maintenance-Transportation Equipment	118,218.17	485,454.89
Repairs and Maintenance-Furnitures and Fixtures		1,350.00
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment		56,647.00
R & M-Pumping Equipment		123,457.80
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		16,054.30
<b>Taxes, Insurance Premiums and Other Fees (Administrative Expenses)</b>		
Taxes, Duties and Licenses	26,729.74	172,514.79
Fidelity Bond Premiums	900.00	35,550.00
Insurance Expenses	13,064.03	82,165.28
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	5,000.00	45,404.75
Printing and Publication Expenses		
Representation Expenses	196,899.52	581,556.32
Transportation and Delivery Expenses	26,396.00	127,038.32
Rent/Lease Expenses	101,700.00	610,200.00
Membership Dues and Contributions to Organizations		53,500.00
Subscription Expenses		
Donations		10,722.50
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	63,777.48	63,777.48
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>14,511,223.88</b>	<b>81,228,103.63</b>
<b>Financial Expenses</b>		
<b>Financial Expenses (Administrative Expenses)</b>		
Interest Expenses	693,447.97	4,070,219.89
Bank Charges	250.00	2,175.00
Other Financial Charges		
<b>TOTAL FINANCIAL EXPENSES</b>	<b>693,697.97</b>	<b>4,072,394.89</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,084,698.33	6,611,675.89
Depreciation-Buildings and Other Structures	60,585.84	382,441.14
Depreciation-Machinery and Equipment	53,371.93	708,560.24
Depreciation-Transportation Equipment	64,952.20	394,859.05
Depreciation-Furniture, Fixtures and Books	6,792.51	45,548.58
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	335,841.06	2,060,793.46
<b>Amortization</b>		
Amortization-Intangible Assets		4,750.19
Amortization-Service Concession-Intangible Assets		
<b>Impairment Loss</b>		
Impairment Loss-Loans and Receivables		
<b>Discounts and Rebates</b>		
Other Discounts	52,771.35	325,917.15
Subsidy	14,672.25	89,901.00
Rebates		
<b>TOTAL NON-CASH EXPENSES</b>	<b>1,673,685.47</b>	<b>10,624,446.70</b>
<b>TOTAL EXPENSES</b>	<b>21,723,689.76</b>	<b>126,969,015.91</b>
<b>NET INCOME (LOSS)</b>	<b>4,038,831.52</b>	<b>30,837,574.88</b>

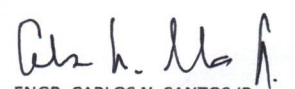
Prepared by:

Checked and Verified:

Noted by:

  
 7/12/22  
 MA. ANGELA G. CRUZ  
 Senior Corporate Accountant C

  
 7/18/22  
 JOVITA I. DALMACIO  
 Department Manager, Administrative  
 & Finance and General Services

  
 7/21/22  
 ENGR. CARLOS N. SANTOS JR.  
 General Manager

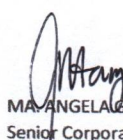


Republic of the Philippines  
**SANTA MARIA WATER DISTRICT**  
Statement of Cash Flows  
As of June 30, 2022


	Current Month	Year to Date
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Water Bills	25,337,126.71	152,752,395.26
Collection of Other Revenues	2,106,402.95	12,321,370.16
Collection of Franchise Tax	483,436.97	2,972,642.01
Collection of Guaranty Deposit	119,047.50	626,696.00
Refund of overpayment of expenses and Cash Advances	10,116.52	47,320.48
Receipt of Performance/Bidders/Bail Bonds	5,000.00	62,500.00
Interest Income	15,068.28	29,864.79
Restoration of cash for unreleased checks	9,485,437.35	45,400,616.46
<b>Total Cash Inflows</b>	<b>37,561,636.28</b>	<b>214,213,405.16</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll	2,948,189.37	18,022,967.32
Fuel/Power for Pumping	2,890,358.54	14,212,593.51
Purchased Water	6,904,670.58	39,530,865.86
Chemicals	356,019.93	1,617,141.85
Other Operation and Maint. Expenses	3,315,406.77	15,069,368.19
Purchase of Inventory	4,999,898.27	24,876,243.84
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	1,913,072.42	20,893,933.41
Restoration of cash for unreleased / cancelled checks	10,610,798.66	32,617,922.04
Refund for the Performance Security/Bid	-	-
<b>Total Cash Outflows</b>	<b>33,938,414.54</b>	<b>166,841,036.02</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>3,623,221.74</b>	<b>47,372,369.14</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	-	686,422.13
Purchase/construction of		
Buildings	4,999,760.15	21,247,756.76
Other Property, Plant and Equipment	251,006.43	4,858,725.99
<b>Total Cash Outflows</b>	<b>5,250,766.58</b>	<b>26,792,904.88</b>
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>(5,250,766.58)</b>	<b>(26,792,904.88)</b>
<b>Cash Flows from Financing Activities</b>		
<b>Cash Inflows:</b>		
Proceeds from Borrowings (Loans Payable)	-	11,076,313.24
<b>Total Cash Inflows</b>	<b>-</b>	<b>11,076,313.24</b>
<b>Cash Outflows:</b>		
Cash payment of int.on loans payable and other fin. charges	693,447.97	4,326,996.19
Payments of domestic and foreign loans	1,508,646.59	8,672,551.87
<b>Total Cash Outflows</b>	<b>2,202,094.56</b>	<b>12,999,548.06</b>
<b>Total Cash Provided (used) by Financing Activities</b>	<b>(2,202,094.56)</b>	<b>(1,923,234.82)</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>(3,829,639.40)</b>	<b>18,656,229.44</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>144,088,050.75</b>	<b>121,602,181.91</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>140,258,411.35</b>	<b>140,258,411.35</b>

Cash and Cash Equivalents and International Reserves	120,303.50
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	108,105,337.34
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines ( LBP) - Loan Fund	9,265,653.17
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	5,227,771.07
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	40,044.08
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	40,050.68
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	40,356.33
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	17,348,895.18
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	<b>140,258,411.35</b>

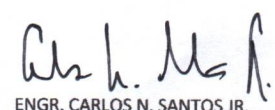
Prepared by:

 7/13/22  
MA ANGELA G. CRUZ  
Senior Corporate Accountant C

Check and Verified:

 7/18/22  
JOVITA I. DALMACIO  
Department Manager, Administrative  
& Finance and General Services

Noted by:

 7/21/22  
ENGR. CARLOS N. SANTOS JR.  
General Manager  
Statement of Cash Flows  
(Page 1 of 1)