

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As of December 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 138,724.75	0.02%	P 30,000.00	0.00%	P 138,724.75	0.15%
Change Fund	30,000.00	0.00%	30,000.00	0.00%		
Petty Cash	40,000.00	0.00%	40,000.00	0.01%		
Cash in Bank-Local Currency						
Cash in Bank-Local Currency, Current Account	105,637,697.50	12.53%	97,840,428.22	12.99%	7,797,269.28	8.69%
Cash in Bank-Local Currency, Savings Account	18,009,016.76	2.14%	16,976,546.98	2.25%	1,032,469.78	1.15%
Cash Equivalents						
Time Deposits-Local Currency						
TOTAL CASH AND CASH EQUIVALENTS	P 123,855,439.01	14.69%	P 114,886,975.20	15.25%	P 8,968,463.81	10.00%
<u>Investments</u>						
Sinking Fund						
Sinking Fund	P 148,931.67	0.02%	P 7,961,158.06	1.06%	P (7,812,226.39)	(8.71%)
TOTAL INVESTMENTS	P 148,931.67	0.02%	P 7,961,158.06	1.06%	P (7,812,226.39)	(8.71%)
<u>Receivables</u>						
Loans and Receivable Accounts						
Accounts Receivable	P 6,979,351.89	0.83%	P 5,613,031.44	0.75%	P 1,366,320.45	1.52%
Allowance for Impairment-Accounts Receivable	(178,739.64)	(0.02%)	(157,940.07)	(0.02%)	(20,799.57)	(0.02%)
Notes Receivable	1,372,854.02	0.16%	3,033,005.58	0.40%	(1,660,151.56)	(1.85%)
Other Receivables						
Receivable-Disallowances/Charges Due from Officers and Employees	98,000.02	0.01%	102,000.02	0.01%	(4,000.00)	(0.00%)
Due from National Government Agencies						
Other Receivable	89,409.14	0.01%	1,052.97	0.00%	88,356.17	0.10%
TOTAL RECEIVABLES	P 8,360,875.43	0.99%	P 8,591,149.94	1.14%	P (230,274.51)	(0.26%)
<u>Inventories</u>						
Inventory Held for Consumption						
Office Supplies Inventory	P 501,505.27	0.06%	P 352,855.27	0.05%	P 148,650.00	0.17%
Accountable Forms, Plates and Stickers Inventory	2,293,150.39	0.27%	605,607.36	0.08%	1,687,543.03	1.88%
Chemicals and Filtering Supplies Inventory	716,029.49	0.08%	667,565.80	0.09%	48,463.69	0.05%
Construction Materials Inventory	39,818,798.42	4.72%	79,732,856.36	10.58%	(39,914,057.94)	(44.50%)
TOTAL INVENTORIES	P 43,329,483.57	5.14%	P 81,358,884.79	10.80%	P (38,029,401.22)	(42.40%)
<u>Property, Plant and Equipment</u>						
Land						
Land	P 36,873,096.60	4.37%	P 36,873,096.60	4.89%	P	
Accumulated Impairment Losses-Land						
Infrastructure Assets						
Wells	64,324,298.57	7.63%	68,333,277.40	9.07%	(4,008,978.83)	(4.47%)
Supply Mains						
Other Source of Supply Plant						
Other Pumping Plant						
Reservoirs and Tanks	45,018,309.57	5.34%	45,079,467.27	5.98%	(61,157.70)	(0.07%)
Transmission and Distribution Mains	346,170,812.10	41.07%	330,759,299.09	43.91%	15,411,513.01	17.18%
Fire Mains						
Services	2,274,695.39	0.27%	3,324,134.09	0.44%	(1,049,438.70)	(1.17%)
Meters	5,977,682.54	0.71%	7,129,261.93	0.95%	(1,151,579.39)	(1.28%)
Meter Installation						
Hydrants	741,707.56	0.09%	1,049,620.61	0.14%	(307,913.05)	(0.34%)
Accumulated Depreciation-Plant (UPIS)	(143,254,387.84)	(16.99%)	(131,067,275.06)	(17.40%)	(12,187,112.78)	(13.59%)
Accumulated Impairment Losses-Plant (UPI)						
Buildings and Other Structures						
Buildings	2,772,436.73	0.33%	2,860,666.73	0.38%	(88,230.00)	(0.10%)
Accumulated Depreciation-Buildings	(1,354,472.71)	(0.16%)	(1,255,009.15)	(0.17%)	(99,463.56)	(0.11%)
Accumulated Impairment Losses-Buildings						
Water Plant, Structures and Improvements						
Accumulated Depreciation-Water Plant, Str						
Accumulated Impairment Losses-Water Pla						
Other Structures	21,881,253.14	2.60%	16,875,837.47	2.24%	5,005,415.67	5.58%
Accumulated Depreciation-Other Structures	(5,762,280.34)	(0.68%)	(5,814,032.49)	(0.77%)	51,752.15	0.06%

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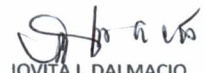
	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Machinery and Equipment						
Office Equipment	822,258.00	0.10%	3,543,213.00	0.47%	(2,720,955.00)	(3.03%)
Accumulated Depreciation-Office Equipment	(742,575.17)	(0.09%)	(2,930,215.84)	(0.39%)	2,187,640.67	2.44%
Information and Communication Technology Equipment	3,684,983.00	0.44%	7,309,319.00	0.97%	(3,624,336.00)	(4.04%)
Accumulated Depreciation-Information and Communication Technology Equipment	(2,044,537.09)	(0.24%)	(4,633,058.35)	(0.62%)	2,588,521.26	2.89%
Communication Equipment	155,529.70	0.02%	1,037,294.58	0.14%	(881,764.88)	(0.98%)
Accumulated Depreciation-Communication Equipment	(116,709.94)	(0.01%)	(659,955.75)	(0.09%)	543,245.81	0.61%
Construction and Heavy Equipment	2,464,311.99	0.29%	3,077,642.29	0.41%	(613,330.30)	(0.68%)
Accumulated Depreciation-Construction and Heavy Equipment	(1,799,679.74)	(0.21%)	(1,977,336.14)	(0.26%)	177,656.40	0.20%
Motor Vehicles	14,188,949.00	1.68%	14,924,613.00	1.98%	(735,664.00)	(0.82%)
Accumulated Depreciation-Motor Vehicles	(11,706,557.32)	(1.39%)	(11,588,091.10)	(1.54%)	(118,466.22)	(0.13%)
Furniture, Fixtures and Books						
Furniture and Fixtures	270,000.00	0.03%	322,653.00	0.04%	(52,653.00)	(0.06%)
Accumulated Depreciation-Furniture and Fixtures	(196,650.00)	(0.02%)	(195,370.35)	(0.03%)	(1,279.65)	(0.00%)
Books	615,000.00	0.07%	631,051.50	0.08%	(16,051.50)	(0.02%)
Accumulated Depreciation-Books	(298,616.36)	(0.04%)	(269,832.80)	(0.04%)	(28,783.56)	(0.03%)
Other Property, Plant and Equipment						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	13,284,798.32	1.58%	12,539,850.13	1.66%	744,948.19	0.83%
Pumping Equipment	42,377,118.83	5.03%	49,952,389.98	6.63%	(7,575,271.15)	(8.45%)
Water Treatment Equipment	3,172,456.53	0.38%	4,100,512.19	0.54%	(928,055.66)	(1.03%)
Tools, Shop and Garage Equipment	549,732.00	0.07%	718,463.87	0.10%	(168,731.87)	(0.19%)
Accumulated Depreciation-Other Property, Plant and Equipment	(20,078,077.58)	(2.38%)	(21,003,926.45)	(2.79%)	925,848.87	1.03%
Construction in Progress						
Construction in Progress-Infrastructure Assets	116,688,277.22	13.84%	24,840,036.51	3.30%	91,848,240.71	102.40%
Construction in Progress-Buildings and Other Structures	107,996,542.91	12.81%	70,541,449.69	9.36%	37,455,093.22	41.76%
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>P 644,949,705.61</u>	<u>76.51%</u>	<u>P 524,429,046.45</u>	<u>69.62%</u>	<u>P 120,520,659.16</u>	<u>134.37%</u>
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.01%	P	
Accumulated Amortization-Computer Software	(95,000.00)	(0.01%)	(90,249.81)	(0.01%)	(4,750.19)	(0.01%)
TOTAL INTANGIBLE ASSETS	<u>P 5,000.00</u>	<u>0.00%</u>	<u>P 9,750.19</u>	<u>0.00%</u>	<u>P (4,750.19)</u>	<u>(0.01%)</u>
Other Assets						
Advances						
Advances to Officers and Employees						
Prepayments						
Advances to Contractors	P 10,669,845.19	1.27%	P 7,600,326.94	1.01%	P 3,069,518.25	3.42%
Prepaid Rent			189,000.00	0.03%	(189,000.00)	(0.21%)
Prepaid Registration	2,458,447.50	0.29%			2,458,447.50	2.74%
Prepaid Insurance	146,278.96	0.02%	53,377.14	0.01%	92,901.82	0.10%
Withholding Tax at Source						
Other Prepayments	11,382.00	0.00%	971,374.20	0.13%	(959,992.20)	(1.07%)
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	4,551,788.44	0.54%	197,223.36	0.03%	4,354,565.08	4.85%
Other Assets						
Deferred Charges/Losses	2,470,119.54	0.29%	6,218,335.00	0.83%	(3,748,215.46)	(4.18%)
Other Assets	2,022,985.35	0.24%	821,171.97	0.11%	1,201,813.38	1.34%
Accumulated Impairment Losses-Other Assets						
TOTAL OTHER ASSETS	<u>P 22,330,846.98</u>	<u>2.65%</u>	<u>P 16,050,808.61</u>	<u>2.13%</u>	<u>P 6,280,038.37</u>	<u>7.00%</u>
TOTAL ASSETS	<u><u>P 842,980,282.27</u></u>	<u><u>100.00%</u></u>	<u><u>P 753,287,773.24</u></u>	<u><u>100.00%</u></u>	<u><u>P 89,692,509.03</u></u>	<u><u>100.00%</u></u>

	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
LIABILITIES						
<u>Financial Liabilities</u>						
Payables						
Accounts Payable	P 61,756,159.12	7.33%	P 19,803,474.13	2.63%	P 41,952,684.99	46.77%
Due to Officers and Employees	3,937,911.04	0.47%	3,377,962.41	0.45%	559,948.63	0.62%
Bills/Bonds/Loans Payable						
Loans Payable-Domestic	212,227,242.27	25.18%	212,235,851.43	28.17%	(8,609.16)	(0.01%)
Other Financial Liabilities						
Other Financial Liabilities						
TOTAL FINANCIAL LIABILITIES	P 277,921,312.43	32.97%	P 235,417,287.97	31.25%	P 42,504,024.46	47.39%
<u>Inter-Agency Payables</u>						
Inter-Agency Payables						
Due to BIR	P 2,844,840.17	0.34%	P 6,863,556.51	0.91%	P (4,018,716.34)	(4.48%)
Due to GSIS	927,281.02	0.11%	769,855.24	0.10%	157,425.78	0.18%
Due to Pag-IBIG	194,889.96	0.02%	167,156.82	0.02%	27,733.14	0.03%
Due to Philhealth	131,931.26	0.02%	73,091.57	0.01%	58,839.69	0.07%
Due to NGAs						
TOTAL INTER-AGENCY PAYABLES	P 4,098,942.41	0.49%	P 7,873,660.14	1.05%	P (3,774,717.73)	(4.21%)
<u>Trust Liabilities</u>						
Trust Liabilities						
Guaranty/Security Deposits Payable	P 24,640,254.06	2.92%	P 20,887,460.85	2.77%	P 3,752,793.21	4.18%
Customers' Deposit Payable						
Performance/Bidder/Bail Bonds Payable	629,703.80	0.07%	1,193,005.30	0.16%	(563,301.50)	(0.63%)
TOTAL TRUST LIABILITIES	P 25,269,957.86	3.00%	P 22,080,466.15	2.93%	P 3,189,491.71	3.56%
<u>Deferred Credits/Unearned Income</u>						
Deferred Credits						
Other Deferred Credits	P 1,568,807.62	0.19%	P 1,567,991.65	0.21%	P 815.97	0.00%
TOTAL DEFERRED						
CREDITS/UNEARNED INCOME	P 1,568,807.62	0.19%	P 1,567,991.65	0.21%	P 815.97	0.00%
<u>Provisions</u>						
Provisions						
Pensions Benefits Payable	P		P		P	
Leave Benefits Payable	13,865,290.49	1.64%	12,942,438.96	1.72%	922,851.53	1.03%
Other Provisions						
TOTAL PROVISIONS	P 13,865,290.49	1.64%	P 12,942,438.96	1.72%	P 922,851.53	1.03%
<u>Other Payables</u>						
Other Payables						
Other Payables	P 540,129.66	0.06%	P 485,667.52	0.06%	P 54,462.14	0.06%
TOTAL OTHER PAYABLES	P 540,129.66	0.06%	P 485,667.52	0.06%	P 54,462.14	0.06%
TOTAL LIABILITIES	P 323,264,440.47	38.35%	P 280,367,512.39	37.22%	P 42,896,928.08	47.83%
EQUITY						
<u>Government Equity</u>						
Government Equity						
Government Equity	P 289,561.81	0.03%	P 289,561.81	0.04%	P	
Retained Earnings/(Deficit)						
Retained Earnings/(Deficit)	519,426,279.99	61.62%	472,630,699.04	62.74%	46,795,580.95	52.17%
TOTAL EQUITY	P 519,715,841.80	61.65%	P 472,920,260.85	62.78%	P 46,795,580.95	52.17%
TOTAL LIABILITIES AND EQUITY	P 842,980,282.27	100.00%	P 753,287,773.24	100.00%	P 89,692,509.03	100.00%


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

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees		
Metered Sales	24,108,851.95	307,657,849.28
Unmetered Sales		
Sales to Other Water Utilities for Resale	260,422.50	3,170,769.17
Sales to Government Agencies by Contracts		
Other Sales or Services	670,829.65	6,881,255.65
Interest Income	14,756.68	61,666.99
Fines and Penalties-Business Income	151,673.30	4,563,551.45
Other Business Income		
Reversal of Impairment Loss		
Reversal of Impairment Loss	247.75	247.75
Miscellaneous Income		
Miscellaneous Income	117,079.76	1,782,904.16
TOTAL OTHER NON-OPERATING INCOME	117,327.51	1,783,151.91
TOTAL REVENUES	25,323,861.59	324,118,244.45
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	128,003.00	1,536,036.00
Source of Supply Expense-Operation Labor	172,700.55	2,218,564.76
Transmission and Distribution Expense-Maintenance Supervision	38,987.00	654,006.45
Transmission and Distribution Expense-Maintenance Labor	212,256.00	2,368,064.23
Transmission and Distribution Expense-Engineering Labor	100,277.00	936,274.00
Customer Account Expense-Supervision	78,455.00	607,193.64
Customer Account Expense-Meter Reading	105,456.00	1,295,566.17
Customer Account Expense-Customer Records and Collection	180,147.00	1,981,665.75
Customer Services Expense-CS	215,770.91	2,340,243.36
Administrative, Finance and General Services	1,019,317.90	12,330,353.08
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		
Source of Supply Expense-Operation Labor	144,425.00	1,237,110.18
Transmission and Distribution Expense-Maintenance Supervision		
Transmission and Distribution Expense-Maintenance Labor	543,658.71	5,798,875.95
Transmission and Distribution Expense-Engineering Labor	101,033.28	1,156,613.24
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	122,603.08	1,485,568.13
Customer Account Expense-Customer Records and Collection	40,345.46	790,021.70
Customer Services Expense-CS	220,024.12	2,437,760.94
Administrative, Finance and General Services	394,831.25	3,706,233.57
Other Compensation		
Personnel Economic Relief Allowance (PERA)	267,423.20	3,016,680.48
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	34,000.00	366,125.00
Transportation Allowance (TA)	34,000.00	366,125.00
Clothing/Uniform Allowance		636,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance	677,500.00	677,500.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	143,210.45	2,372,543.00
Overtime and Night Pay	145,660.24	1,024,238.87
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Year End Bonus		3,209,679.40
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Cash Gift		667,750.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Other Bonuses and Allowances	2,933,100.00	5,682,831.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	405,674.19	4,473,880.55
Pag-IBIG Contributions	14,000.00	154,600.00
PhilHealth Contributions	98,017.56	723,137.97
Employees Compensation Insurance Premiums	13,990.32	153,699.89


	Current Month	Year to Date
Other Personnel Benefits (Administrative Expenses)		
Terminal Leave Benefits	105,963.04	3,072,981.88
Hazard Pay		
Longevity Pay		20,000.00
Other Personnel Benefits	206,663.88	493,675.88
TOTAL PERSONAL SERVICES	8,897,494.14	69,991,600.07
Maintenance and Other Operating Expenses		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	56,613.50	231,893.56
Traveling Expenses-Foreign		
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses		737,762.71
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	210,273.63	1,903,737.16
Accountable Forms Expenses		249,354.08
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	147,630.57	1,955,136.01
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	252,968.17	3,188,726.71
Semi-Expendible Expenses	73,767.00	1,370,617.00
Other Supplies and Materials Expenses	59,981.50	654,397.82
Utility Expenses (Administrative Expense)		
Water Expenses	9,730.35	186,989.12
Electricity Expenses	209,546.24	1,465,094.40
Other Utility Expenses		
Communication Expenses (Administrative Expense)		
Postage and Courier Services		1,766.00
Telephone Expenses	77,214.00	436,486.06
Internet Subscription Expenses	416,046.32	704,599.48
Cable, Satellite, Telegraph and Radio Expenses	46,250.00	567,500.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	1,452,612.70	97,946,660.30
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,531,554.14	30,486,559.95
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expense)		
Extraordinary and Miscellaneous Expenses	11,097.96	135,600.00
Professional Services (Administrative Expenses)		
Legal Services	6,200.00	182,762.50
Auditing Services		159,551.25
Consultancy Services	135,290.80	1,255,769.60
Other Professional Services		
General Services (Administrative Expenses)		
Environment/Sanitary Services	5,070.00	10,140.00
Janitorial Services		
Security Services	257,293.86	2,971,540.24
Other General Services	318,230.39	1,227,373.30
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		
R & M-Wells	115,000.00	655,000.00
R & M-Supply Mains	14,850.00	50,921.70
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	1,413,005.52	5,046,861.22
R & M-Fire Mains		
R & M-Services	124,860.03	2,963,445.64
R & M-Meters	355,300.00	3,843,764.88
R & M-Meter Installation		
R & M-Hydrants		
R & M-Other Transmission and Distribution Mains	27,683.10	27,683.10
R & M-Pumping Plant Structures and Improvements		34,190.32
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		

	Current Month	Year to Date
R & M-Administrative Structures and Improvements	8,549.00	256,032.26
Repairs and Maintenance-Machinery and Equipment	101,805.00	701,521.12
Repairs and Maintenance-Transportation Equipment	134,764.55	1,135,290.91
Repairs and Maintenance-Furnitures and Fixtures		1,350.00
R & M-Power Production Equipment		276,534.00
R & M-Pumping Equipment		152,687.80
R & M-Water Treatment Equipment	38,931.98	151,121.39
R & M-Tools, Shop and Garage Equipment		21,729.30
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses		200,823.29
Fidelity Bond Premiums		128,017.50
Insurance Expenses	16,900.88	170,026.36
Income Tax Expenses		
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Jultketing Expenses		79,463.65
Printing and Publication Expenses		1,000.00
Representation Expenses	76,466.68	1,492,803.37
Transportation and Delivery Expenses	20,100.00	275,836.00
Rent/Lease Expenses	100,129.80	1,173,829.80
Membership Dues and Contributions to Organizations	500.00	115,661.50
Subscription Expenses		
Donations	7,200.00	72,422.50
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	659,554.45	2,196,180.83
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	9,492,972.12	169,254,215.69
<u>Financial Expenses</u>		
Financial Expenses (Administrative Expenses)		
Interest Expenses	626,314.76	7,877,472.18
Bank Charges		2,775.00
Other Financial Charges	7,661.11	10,248.96
TOTAL FINANCIAL EXPENSES	633,975.87	7,890,496.14
<u>Non-Cash Expenses</u>		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,081,808.89	13,111,748.07
Depreciation-Buildings and Other Structures	63,670.96	761,382.33
Depreciation-Machinery and Equipment	59,464.76	1,066,855.87
Depreciation-Transportation Equipment	64,952.20	784,572.25
Depreciation-Furniture, Fixtures and Books	7,520.83	90,673.56
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	318,474.49	3,861,499.66
Amortization		
Amortization-Intangible Assets		4,750.19
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Impairment Loss-Loans and Receivables	21,047.32	21,047.32
Discounts and Rebates		
Other Discounts	45,152.70	643,092.00
Subsidy	15,045.75	180,569.75
Rebates		
TOTAL NON-CASH EXPENSES	1,677,137.90	20,526,191.00
TOTAL EXPENSES	20,701,580.03	267,662,502.90
NET INCOME (LOSS)	4,622,281.56	56,455,741.55


Prepared by:


ANALYN A. GUNITA
Financial Planning Assistant B

Checked and Verified:


JOVITA I. DALMACIO
Department Manager, Administrativ
& Finance and General Services

Noted by:


ENGR. CARLOS N. SANTOS JR.
General Manager
2/14/23

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

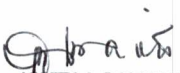
	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	24,706,837.75	314,318,932.81
Collection of Other Revenues	1,852,689.03	23,696,912.71
Collection of Franchise Tax	476,670.30	6,100,486.40
Collection of Guaranty Deposit	78,742.00	1,207,035.25
Refund of overpayment of expenses and Cash Advances	11,376.47	174,838.48
Receipt of Performance/Bidders/Bail Bonds	51,000.00	202,353.80
Interest Income	14,741.46	60,115.51
Restoration of cash for unreleased checks	16,349,465.39	97,852,354.18
Total Cash Inflows	43,541,522.40	443,613,029.14
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	3,010,290.74	36,007,309.68
Fuel/Power for Pumping	2,424,983.88	26,488,535.79
Purchased Water	14,680,225.68	74,251,159.53
Chemicals	367,536.07	2,901,282.65
Other Operation and Maint. Expenses	8,716,218.45	45,282,762.41
Purchase of Inventory	3,053,694.81	52,805,806.80
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	3,456,854.39	39,501,377.18
Restoration of cash for unreleased / cancelled checks	8,482,036.95	96,575,416.12
Refund for the Performance Security/Bid	-	704,235.30
Total Cash Outflows	44,191,840.97	374,517,885.46
Total Cash Provided (used) by Operating Activities	(650,318.57)	69,095,143.68
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments	-	-
From Sinking Fund	-	8,500,000.00
Total Cash Inflows	-	8,500,000.00
Cash Outflows:		
Investments in Securities	-	-
Sinking Fund	-	686,422.13
Purchase/construction of	-	-
Buildings	206,974.07	32,038,224.05
Other Property, Plant and Equipment	3,462,833.12	28,615,197.75
Total Cash Outflows	3,669,807.19	61,339,843.93
Total Cash Provided (Used) by Investing Activities	(3,669,807.19)	(52,839,843.93)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	-	12,703,762.54
Total Cash Inflows	-	12,703,762.54
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	626,314.76	8,133,955.48
Payments of domestic and foreign loans	1,547,834.97	18,571,849.71
Total Cash Outflows	2,174,149.73	26,705,805.19
Total Cash Provided (used) by Financing Activities	(2,174,149.73)	(14,002,042.65)
Cash Provided by Operating, Investing and Financing Activities	(6,494,275.49)	2,253,257.10
Add: Cash and Cash Equivalents - Beginning	130,349,714.50	121,602,181.91
Cash and Cash Equivalents, Ending	123,855,439.01	123,855,439.01

Cash and Cash Equivalents and International Reserves	138,724.75
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	95,023,683.77
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	5,263,651.46
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	5,229,886.52
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	40,052.28
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	40,058.88
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	40,364.59
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	18,009,016.76
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	123,855,439.01

Prepared by:


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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

2/14/23

SANTA MARIA WATER DISTRICT
Detailed Statement of Revenues and Expenses
For Month Ended December 31, 2022

PRODUCTION DIVISION

SOURCE OF SUPPLY EXPENSES:	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
OPERATIONS EXPENSES												
Salaries and Wages and Other Comp./Benefits												
Salaries and Wages - Regular												
Source of Supply Operation Supervision Exp.	128,003.00	2.42%	134,403.15	1.03%	(6,400.15)	0.08%	1,536,036.00	1.10%	1,612,837.80	1.03%	(76,801.80)	0.44%
Source of Supply Operation Labor Expenses	172,700.55	3.26%	224,546.70	1.71%	(51,846.15)	0.66%	2,218,564.76	1.59%	2,694,960.40	1.71%	(475,995.64)	2.75%
Salaries and Wages - Casual/Contractual												
Source of Supply Operation Supervision Exp.	144,425.00	2.73%	107,958.00	0.82%	36,467.00	(0.47%)	1,237,744.98	0.88%	1,295,496.00	0.82%	(57,751.02)	0.33%
Source of Supply Operation Labor Expenses	27,090.90	0.51%	26,000.00	0.20%	1,090.90	(0.01%)	318,420.41	0.23%	312,000.00	0.20%	6,420.41	(0.04%)
Personnel Economic Relief Allowance (PERA)	7,500.00	0.14%	7,500.00	0.06%			90,000.00	0.06%	90,000.00	0.06%		
Representation Allowance (RA)	7,500.00	0.14%	7,500.00	0.06%			90,000.00	0.06%	90,000.00	0.06%		
Transportation Allowance (TA)												
Clothing/Uniform Allowance	66,500.00	1.26%	24,653.68	0.19%	41,846.32	(0.54%)	60,000.00	0.04%	78,000.00	0.05%	(18,000.00)	0.10%
Productivity Incentive Allowance	48,318.06	0.91%	10,768.50	0.08%	37,549.56	(0.48%)	319,137.44	0.23%	129,221.95	0.08%	189,915.49	(1.10%)
Year End Bonus			31,336.89	0.24%			371,708.30	0.27%	376,042.70	0.24%	(4,334.40)	0.03%
Cash Gift			5,416.67	0.04%	(5,416.67)	0.07%	70,500.00	0.05%	65,000.00	0.04%	5,500.00	(0.03%)
Other Bonuses and Allowances	288,700.00	5.45%	53,170.23	0.41%	235,529.78	(3.02%)	630,557.00	0.45%	638,042.70	0.41%	(7,485.70)	0.04%
Generation, Trans. and Distribution Expenses												
Source of Supply -Miscellaneous Expenses	1,452,612.70	27.43%	9,766,664.05	74.54%	(8,314,051.35)	106.52%	97,946,660.30	70.00%	117,199,968.55	74.54%	(19,253,308.25)	111.27%
Purchased Water												
Source of Supply - Engineering Expenses	2,343,550.21	44.24%	10,406,417.86	79.43%	(8,063,067.65)	103.30%	104,955,829.19	75.01%	124,877,014.28	79.43%	(19,921,185.09)	115.13%
TOTAL OPERATIONS EXPENSE												

MAINTENANCE EXPENSE

Utility Plant

Salaries and Wages - Regular

Source of Supply Maint. Supervision Exp.

Salaries and Wages - Casual/Contractual

Source of Supply Maint. Supervision Exp.

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

R & M-Other Source of Supply Plant:

Airs and Maintenance-Bldgs. and Other Stru

R & M-Source of Supply Plant Struct. & Imp

AL MAINTENANCE EXPENSES

SOURCE OF SUPPLY EXPENSE

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A

PRODUCTION DIVISION

CURRENT MONTH						YEAR TO DATE					
Actual		Budget		Variance		Actual		Budget		Variance	
Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total

PUMPING EXPENSES:

OPERATIONS EXPENSES

- Salaries and Wages and Other Compensation
 - Salaries and Wages - Regular
 - Pumping Expense-Power Production Labor
 - Pumping Expense-Pumping Labor
 - Salaries and Wages - Casual/Contractual
 - Pumping Expense-Power Production Labor
 - Pumping Expense-Pumping Labor
 - Personnel Economic Relief Allowance (PERA)
 - Clothing/Uniform Allowance
 - Productivity Incentive Allowance
 - Overtime and Night Pay
 - Year End Bonus
 - Cash Gift
 - Other Bonuses and Allowances

Generation, Trans, and Distribution Expenses												
Power Production Expenses												
Fuel for Power Production												
Pumping Operations Expenses												
Power or Fuel Purchased for Pumping	2,531,554.14	47.80%	2,242,054.15	17.11%	289,499.99	(3.71%)	30,486,559.95	21.79%	26,904,649.79	17.11%	3,581,910.16	(20.70%)
TOTAL OPERATIONS EXPENSES	2,531,554.14	47.80%	2,242,054.15	17.11%	289,499.99	(3.71%)	30,486,559.95	21.79%	26,904,649.79	17.11%	3,581,910.16	(20.70%)

MAINTENANCE EXPENSES

Utility Plant																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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PRODUCTION DIVISION

CURRENT MONTH				YEAR TO DATE			
Actual		Budget		Actual		Budget	
Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total

WATER TREATMENT EXPENSES:

OPERATIONS EXPENSES

Salaries and Wages and Other Compensation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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MAINTENANCE EXPENSES

Repairs and Maintenance-Bldgs. and Other Structures												
R & M-Water Treatment Struct. and Imp.												
Repairs and Maintenance-Other PPE												
R & M-Laboratory Equipment												
R & M-Water Treatment Equipment												
TOTAL MAINTENANCE EXPENSES	38,931.98	0.74%	38,653.50	0.30%	278.48	(0.00%)	151,121.39	0.11%	463,842.00	0.30%	(312,720.61)	1.81%
TOTAL WATER TREATMENT EXPENSES	38,931.98	0.74%	38,653.50	0.30%	278.48	(0.00%)	151,121.39	0.11%	463,842.00	0.30%	(312,720.61)	1.81%
TOTAL PRODUCTION EXPENSES	291,900.15	5.51%	309,374.17	2.36%	(17,474.02)	0.22%	3,339,848.10	2.39%	3,712,490.00	2.36%	(372,641.90)	2.15%
TOTAL PRODUCTION EXPENSES	5,296,654.50	100.00%	13,101,771.19	100.00%	(7,805,116.69)	100.00%	139,918,571.06	100.00%	157,221,254.31	100.00%	(17,302,683.25)	100.00%

SANTA MARIA WATER DISTRICT
Detailed Statement of Revenues and Expenses
For Month Ended December 31, 2022

CONSTRUCTION AND MAINTENANCE DIVISION

	CURRENT MONTH				YEAR TO DATE			
	Actual		Budget		Variance		Actual	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
TRANSMISSION & DISTRIBUTION EXPENSES								
OPERATIONS EXPENSES								
Generation, Trans. and Dist. Expenses								
Transmission and Distribution-Eng & Exp.								
TOTAL OPERATIONS EXPENSES	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MAINTENANCE EXPENSES								
Utility Plant								
Salaries and Wages - Regular								
Trans. & Dist. Exp.-Maint. Supervision	77,137.00	2.13%	81,732.37	2.70%	(4,595.37)	(0.79%)	844,756.45	3.53%
Trans. & Dist. Exp.-Maint. Labor	174,106.00	4.82%	203,865.90	6.72%	(29,759.90)	(5.12%)	2,177,314.23	9.09%
Salaries and Wages - Casual/Contractual								
Trans. & Dist. Exp.-Maint. Supervision								
Trans. & Dist. Exp.-Maint. Labor	526,389.80	14.57%	701,148.00	23.13%	(174,760.20)	(30.07%)	5,707,353.00	23.82%
Personal Economic Relief Allowance (PERA)	59,363.60	1.64%	58,000.00	1.91%	1,363.60	0.23%	677,507.43	2.83%
Representation Allowance (RA)								
Transportation Allowance (TA)								
Clothing/Uniform Allowance								
Productivity Incentive Allowance	151,500.00	4.19%	13,500.00	0.45%	(13,500.00)	(2.32%)	156,000.00	0.65%
Overtime and Night Pay	43,892.70	1.21%	45,229.17	1.49%	106,270.83	18.29%	151,500.00	0.63%
Year-End Bonus								
Cash Gift								
Other Bonuses and Allowances	659,900.00	18.26%	18,515.23	0.61%	25,377.47	4.37%	467,809.95	1.95%
Repairs and Maintenance-Infrastructure Assets								
R & M-Reservoirs and Tanks								
R & M-Transmission & Distribution Mains	1,413,005.52	39.11%	785,303.24	25.90%	627,702.28	108.00%	5,046,861.22	21.07%
R & M-Fire Mains								
R & M-Services	124,860.03	3.46%	400,115.53	13.20%	(275,255.50)	(47.36%)	2,963,445.64	12.37%
R & M-Meters	355,300.00	9.83%	550,412.43	18.15%	(195,112.43)	(33.57%)	3,643,764.88	16.04%
R & M-Meter Installation								
R & M-Hydrants								
R & M-Other Trans. and Dist. Mains	27,683.10	0.77%	12,728.19	0.42%	(12,728.19)	(2.19%)	27,683.10	0.12%
R & M-Other Plants								
Repairs and Maintenance-Bldgs. & Other Structures								
R & M-Trans. and Dist. Struct. and Imp.								
TOTAL MAINTENANCE EXPENSES	3,613,135.75	100.00%	3,031,953.60	100.00%	581,182.15	100.00%	23,957,608.40	100.00%
TOTAL TRANS. & DIST. EXPENSES	3,613,135.75	100.00%	3,031,953.60	100.00%	581,182.15	100.00%	23,957,608.40	100.00%

ENGINEERING DIVISION

	CURRENT MONTH				YEAR TO DATE								
	Actual		Budget		Variance		Actual		Budget		Variance		
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	
ENGINEERING EXPENSES	Utility Plant												
	Salaries and Wages - Regular												
	Trans. & Dist. Exp.-Eng'g Supervision	38,150.00	8.81%			38,150.00	273.54%	190,750.00	6.76%	-	0.00%	190,750.00	(8.63%)
	Trans. & Dist. Exp.-Eng'g Labor	62,127.00	14.34%	191,785.65	45.74%	(129,658.65)	(929.66%)	745,524.00	26.43%	2,301,427.80	45.74%	(1,555,903.80)	70.37%
	Salaries and Wages - Casual/Contractual												
	Trans. & Dist. Exp.-Eng'g Supervision												
	Trans. & Dist. Exp.-Eng'g Labor	101,033.28	23.32%	145,695.70	34.75%	(44,662.42)	(320.23%)	1,156,613.24	41.01%	1,748,948.40	34.75%	(591,735.16)	26.76%
	Personnel Economic Relief Allowance (PERA)	13,454.54	3.11%	14,000.00	3.34%	(545.46)	(3.91%)	158,062.47	5.60%	168,000.00	3.34%	(9,937.53)	0.45%
	Representation Allowance (RA)	13,454.54	3.11%			13,454.54	96.47%			-	0.00%		
	Transportation Allowance (TA)	13,454.54	3.11%			13,454.54	96.47%			-	0.00%		
	Clothing/Uniform Allowance			4,000.00	0.95%	(4,000.00)	(28.68%)	30,000.00	1.06%	48,000.00	0.95%	(18,000.00)	0.81%
	Productivity Incentive Allowance	35,000.00	8.08%	11,832.66	2.82%	23,167.34	166.11%	35,000.00	1.24%	141,991.96	2.82%	(106,991.96)	4.84%
	Overtime and Night Pay	2,043.38	0.47%	5,155.34	1.23%	(3,111.96)	(22.31%)	15,481.07	0.55%	61,864.11	1.23%	(46,383.04)	2.10%
	Year End Bonus			16,400.54	3.91%	(16,400.54)	(117.59%)	157,271.00	5.58%	196,806.50	3.91%	(39,535.50)	1.79%
	Cash Gift			3,333.33	0.80%	(3,333.33)	(23.90%)	35,000.00	1.24%	40,000.00	0.80%	(5,000.00)	0.23%
	Other Bonuses and Allowances	154,500.00	35.66%	27,067.21	6.46%	127,432.79	913.70%	296,610.00	10.52%	324,806.50	6.46%	(28,196.50)	1.28%
TOTAL ENGINEERING EXPENSES	433,217.28	100.00%	419,270.44	100.00%	13,946.84	100.00%	2,420,311.78	100.00%	5,031,245.27	100.00%	(2,210,933.49)	100.00%	

SANTA MARIA WATER DISTRICT
Detailed Statement of Revenues and Expenses
For Month Ended December 31, 2022

CUSTOMER ACCOUNTS DIVISION

	CURRENT MONTH				YEAR TO DATE			
	Actual		Budget		Actual		Budget	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
OPERATING REVENUES								
Service and Business Income								
Business Income								
Waterworks System Fees	24,108,851.95	95.82%	25,861,365.50	95.88%	(1,752,513.55)	96.70%	307,114,656.28	95.53%
Metered Sales								
Unmetered Sales								
Sales to Irrigation Customers								
Private Fire Protection Service								
Public Fire Protection Service								
Sales to Other Water Utilities for Resale	260,422.50	1.04%	264,230.76	0.98%	(3,808.26)	0.21%	3,170,769.17	0.98%
Sales to Government Agencies by Contracts								
Other Sales or Services								
Interest Income	670,829.65	2.67%	586,097.79	2.17%	84,731.86	(4.68%)	6,920,353.80	2.15%
Fines and Penalties-Business Income	14,756.68	0.06%			14,756.68	(0.81%)	61,666.99	0.02%
Other Business Income	151,673.30	0.60%	315,328.75	1.17%	(163,655.45)	9.03%	4,851,801.25	1.51%
Miscellaneous Service Revenue								
Rent of Water Property								
Meter Rental								
Other Water Revenue								
Sales Discount	(45,152.70)	(0.18%)	(53,362.23)	(0.20%)	8,209.53	(0.45%)	(643,106.50)	(0.20%)
Rebates								
TOTAL OPERATING REVENUES	25,161,381.38	100.00%	25,973,660.58	100.00%	(1,812,279.20)	100.00%	321,476,140.99	100.00%
CUSTOMERS' ACCOUNTS EXPENSE								
OPERATION EXPENSES								
Salaries and Wages - Regular	78,455.00	6.90%	40,494.30	4.79%	37,960.70	13.01%	607,193.64	7.28%
Customer Account Expense-Supervision								
Customer Account Expense-Meter Reading	105,456.00	9.27%	127,687.35	15.09%	(22,231.35)	(7.62%)	1,257,570.17	15.08%
Customer Acct Exp.-Cost. Records & Coll'n	180,147.00	13.83%	185,692.11	21.95%	(5,545.11)	(1.90%)	1,981,665.75	23.77%
Salaries and Wages - Casual/Contractual								
Customer Account Expense-Supervision								
Customer Account Expense-Meter Reading	122,603.08	10.78%	179,023.70	21.16%	(56,420.62)	(19.33%)	1,485,568.13	17.82%
Customer Acct Exp.-Cost. Records & Coll'n	40,345.46	3.55%	90,591.40	10.71%	(50,245.94)	(17.22%)	790,021.70	9.48%
Personal Economic Relief Allowance (PERA)	42,545.44	3.74%	48,000.00	5.67%	(5,454.56)	(1.87%)	477,318.15	5.72%
Representation Allowance (RA)	5,000.00	0.44%			5,000.00	1.71%	20,000.00	0.24%
Transportation Allowance (TA)								
Clothing/Uniform Allowance	5,000.00	0.44%	10,000.00	1.18%	(5,000.00)	(1.71%)	20,000.00	0.24%
Productivity Incentive Allowance	106,500.00	9.36%	31,208.22	1.8%	(10,000.00)	(3.43%)	102,000.00	1.22%
Overtime and Night Pay	18,876.34	1.66%	12,704.15	1.50%	75,291.79	25.80%	106,500.00	1.28%
Year End Bonus								
Cash Gift								
Other Bonuses and Allowances	453,900.00	39.89%	70,648.77	8.35%	(8,750.00)	(3.00%)	105,500.00	1.27%
Generation, Trans. and Dist. Expenses								
Miscellaneous Customer Accounts Exp.								
Impairment Loss								
Impairment Loss-Loans and Receivables	(21,047.32)	(1.85%)	845,950.75	100.00%	(21,047.32)	(7.21%)	(21,047.32)	(0.25%)
TOTAL CUSTOMER ACCOUNTS EXPENSES	1,137,781.00	100.00%			291,830.25	100.00%	8,337,716.72	100.00%
							10,151,409.06	0.00%
								(21,047.32)
								1.16%
							(1,813,892.34)	100.00%

CUSTOMER SERVICES DIVISION

	CURRENT MONTH				YEAR TO DATE			
	Actual		Budget		Actual		Budget	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
CUSTOMER SERVICES EXPENSES								
OPERATION EXPENSES								
Salaries and Wages - Regular								
Customer Services Expense-Supervision								
Customer Services Expense-CS	215,770.91	20.89%	250,926.90	36.71%	2,340,243.36	34.86%	3,011,122.80	36.71%
Salaries and Wages - Casual/Contractual								
Customer Services Expense-Supervision								
Customer Services Expense-CS	237,295.03	22.97%	250,499.90	36.65%	2,528,649.09	37.67%	3,005,998.80	36.65%
Personal Economic Relief Allowance (PERA)	38,363.62	3.71%	34,000.00	4.97%	386,227.20	5.75%	408,000.00	4.97%
Representation Allowance (RA)								
Transportation Allowance (TA)								
Clothing/Uniform Allowance			7,000.00	1.02%	66,000.00	0.98%	84,000.00	1.02%
Productivity Incentive Allowance	100,000.00	9.68%	26,130.27	3.82%	100,000.00	1.49%	313,563.27	3.82%
Overtime and Night Pay	15,662.65	1.52%	10,190.61	1.49%	95,163.38	1.42%	122,287.28	1.49%
Year End Bonus			37,644.51	5.51%	417,724.40	6.22%	451,734.06	5.51%
Cash Gift			7,083.33	1.04%	101,000.00	1.50%	85,000.00	1.04%
Other Bonuses and Allowances	426,000.00	41.24%	60,017.15	8.78%	677,592.00	10.09%	720,205.80	8.78%
TOTAL CUSTOMER SERVICES EXPENSES	1,033,092.21	100.00%	683,492.67	100.00%	6,712,599.43	100.00%	8,201,912.02	100.00%
							(1,489,312.59)	100.00%

SANTA MARIA WATER DISTRICT
Detailed Statement of Revenues and Expenses
For Month Ended December 31, 2022

ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Variance		Actual		Budget		Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
ADMINISTRATIVE EXPENSES:												
OPERATIONS EXPENSES												
Salaries and Wages												
Salaries and Wages - Regular	1,019,317.90	13.54%	1,226,755.24	8.67%	(207,437.34)	(60.33%)	12,368,349.08	18.86%	14,721,062.90	17.08%	(2,352,713.82)	11.41%
Administrative, Finance and General Salaries												
Salaries and Wages - Casual/Contractual	394,891.25	5.25%	450,628.56	3.18%	(55,737.31)	(16.23%)	3,706,233.57	5.65%	5,407,542.72	6.27%	(1,701,309.15)	8.25%
Administrative, Finance and General Salaries												
Personnel Economic Relief Allowance (PERA)	86,605.10	1.15%	85,166.67	0.60%	1,438.43	0.42%	999,144.82	1.52%	1,022,000.00	1.19%	(22,855.18)	0.11%
Representation Allowance (RA)	21,500.00	0.29%	21,500.00	0.15%			256,125.00	0.39%	258,000.00	0.30%	(1,875.00)	0.01%
Transportation Allowance (TA)	21,500.00	0.29%	21,500.00	0.15%			256,125.00	0.39%	258,000.00	0.30%	(1,875.00)	0.01%
Clothing/Uniform Allowance			20,000.00	0.14%	(20,000.00)	(5.82%)	222,000.00	0.34%	240,000.00	0.28%	(18,000.00)	0.09%
Productivity Incentive Allowance	218,000.00	2.90%	80,477.86	0.57%	137,522.14	39.99%	218,000.00	0.33%	965,734.33	1.12%	(747,734.33)	3.63%
Overtime and Night Pay	16,867.11	0.22%	26,340.81	0.19%	(9,473.70)	(2.76%)	58,495.53	0.09%	316,089.75	0.37%	(257,594.22)	1.25%
Year End Bonus			17,083.33	0.12%	(107,496.11)	(31.26%)	1,228,476.20	1.87%	1,289,953.30	1.50%	(61,477.10)	0.30%
Cash Gift			17,083.33	0.12%	(17,083.33)	(4.97%)	217,750.00	0.33%	205,000.00	0.24%	12,750.00	(0.06%)
Other Bonuses and Allowances	944,900.00	12.55%	167,996.11	1.19%	776,903.89	225.94%	2,015,953.30	3.10%	2,015,953.30	2.34%	18,582.70	(0.09%)
Honoraria	143,210.45	1.90%	388,029.33	2.74%	(244,818.88)	(71.20%)	2,372,543.00	3.62%	4,656,352.00	5.40%	(2,283,809.00)	11.07%
Personnel Benefit Contributions												
Retirement and Life Insurance Premiums	405,674.19	5.39%	402,055.08	2.84%	3,619.11	1.05%	4,473,880.55	6.82%	4,824,660.92	5.60%	(350,780.37)	1.70%
Pag-Ibig Contributions	14,000.00	0.19%	13,200.00	0.09%	800.00	0.23%	154,600.00	0.24%	158,400.00	0.18%	(3,800.00)	0.02%
PhilHealth Contributions	98,017.56	1.30%	46,469.48	0.33%	51,548.09	14.99%	723,137.97	1.10%	557,633.70	0.65%	165,504.27	(0.80%)
Employees Compensation Insurance Premiums	13,990.32	0.19%	13,200.00	0.09%	790.32	0.23%	153,699.89	0.23%	158,400.00	0.18%	(4,700.11)	0.02%
Provident/Welfare Fund Contributions												
Other Personnel Benefits												
Pensions Benefits												
Retirement Gratuity												
Terminal Leave Benefits	105,963.04	1.41%	262,226.43	1.85%	(156,263.39)	(45.44%)	3,072,981.88	4.69%	3,146,717.12	3.65%	(73,735.24)	0.36%
Hazard Pay												
Longevity Pay			1,666.67	0.01%	(1,666.67)	(0.48%)	20,000.00	0.03%	20,000.00	0.02%		
Other Personnel Benefits	206,663.88	2.75%	100,236.67	0.71%	106,427.21	30.95%	493,675.88	0.75%	1,202,840.00	1.40%	(709,164.12)	3.44%
Other Maintenance and Operating Expenses												
Directors and Committee Members' Fees												
Maintenance and Other Operating Expenses												
Traveling Expenses												
Traveling Expenses-Local	56,613.50	0.75%	58,400.00	0.41%	(1,786.50)	(0.52%)	231,893.56	0.35%	700,800.00	0.81%	(468,906.44)	2.27%
Traveling Expenses-Foreign			189,583.33	1.34%	(189,583.33)	(55.13%)			2,275,000.00	2.64%	(2,275,000.00)	11.03%
Training and Scholarship Expenses												
Training Expenses			78,091.67	0.55%	(78,091.67)	(22.71%)	737,762.71	1.13%	937,100.00	1.09%	(199,337.29)	0.97%
Scholarship Grants/Expenses												
Supplies and Materials Expenses												
Office Supplies Expenses	210,273.63	2.79%	224,030.23	1.58%	(13,756.60)	(4.00%)	1,903,737.16	2.90%	2,686,362.74	3.12%	(784,625.58)	3.80%
Accountable Forms Expenses			158,800.00	1.12%	(158,800.00)	(46.18%)	249,354.08	0.38%	1,905,600.00	2.21%	(1,656,245.92)	8.03%
Medical, Dental and Laboratory Supplies Expenses	147,630.57	1.96%	138,987.11	0.98%	8,643.46	2.51%	1,955,136.01	2.98%	1,667,845.28	1.94%	287,290.73	(1.39%)
Fuel, Oil and Lubricants Expenses	59,981.50	0.80%	150,482.67	1.06%	(90,501.17)	(26.32%)	654,397.62	1.00%	1,805,792.00	2.10%	(1,151,394.18)	5.58%
Other Supplies and Materials Expenses	73,767.00	0.98%	97,048.67	0.69%	(23,281.67)	(6.77%)	1,370,617.00	2.09%	1,164,584.00	1.35%	206,033.00	(1.00%)
Semi-Expendible Expenses												


ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH				YEAR TO DATE			
	Actual		Budget		Actual		Budget	
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total
ADMINISTRATIVE EXPENSES:								
Utility Expenses								
Water Expenses	9,730.35	0.13%	30,023.44	0.21%	(20,293.09)	(5.90%)	186,989.12	0.29%
Electricity Expenses	209,546.24	2.78%	89,779.93	0.63%	119,766.31	34.83%	1,485,094.40	2.23%
Other Utility Expenses			133.33	0.00%	(133.33)	(0.04%)	1,600.00	0.00%
Communication Expenses								
Postage and Courier Services			416.67	0.00%	(416.67)	(0.12%)	1,766.00	0.00%
Telephone Expenses	77,214.00	1.03%	46,669.00	0.33%	30,545.00	8.88%	436,486.06	0.67%
Internet Subscription Expenses	416,046.32	5.53%	30,229.33	0.21%	385,816.99	112.20%	704,599.48	1.07%
Cable, Satellite, Telegraph and Radio Expenses	46,250.00	0.61%	92,400.00	0.65%	(46,150.00)	(13.42%)	567,500.00	0.87%
Awards/Rewards, Prizes and Indemnities								
Awards/Rewards Expenses			4,166.67	0.03%	(4,166.67)	(1.21%)	50,000.00	0.06%
Prizes								
Indemnities								
Confidential, Intelligence and Extraordinary Expenses								
Extraordinary and Miscellaneous Expenses	11,097.96	0.15%	16,300.00	0.12%	(5,202.04)	(1.51%)	135,600.00	0.21%
Professional Services								
Legal Services	6,200.00	0.08%	12,333.33	0.09%	(6,133.33)	(1.78%)	182,762.50	0.28%
Auditing Services			17,500.00	0.12%	(17,500.00)	(5.09%)	159,551.25	0.24%
Consultancy Services	135,290.80	1.80%	116,666.67	0.82%	18,624.13	5.42%	1,255,769.60	1.92%
Other Professional Services								
General Services								
Environment/Sanitary Services	5,070.00	0.07%			5,070.00	1.47%	10,140.00	0.02%
Janitorial Services								
Security Services	257,293.86	3.42%	244,312.14	1.73%	12,981.72	3.78%	2,971,540.24	4.53%
Other General Services	318,230.39	4.23%	173,143.18	1.22%	145,087.21	42.19%	1,227,373.30	1.87%
Taxes, Insurance Premiums and Other Fees								
Taxes, Duties and Licenses			86,583.87	0.61%	(86,583.87)	(25.18%)	200,823.29	0.31%
Fidelity Bond Premiums			12,463.65	0.09%	(12,463.65)	(3.62%)	128,017.50	0.20%
Insurance Expenses	16,900.88	0.22%	24,680.67	0.17%	(7,779.79)	(2.26%)	170,026.36	0.26%
Income Tax Expenses								
Other Maintenance and Operating Expenses								
Advertising, Promotional and Marketing Expenses			45,574.67	0.32%	(45,574.67)	(13.25%)	79,463.65	0.12%
Printing and Publication Expenses			833.33	0.01%	(833.33)	(0.24%)	1,000.00	0.00%
Representation Expenses	76,466.68	1.02%	134,331.67	0.95%	(57,864.99)	(16.83%)	1,492,803.37	2.28%
Transportation and Delivery Expenses	20,100.00	0.27%	22,000.00	0.16%	(1,900.00)	(0.55%)	275,836.00	0.42%
Rent/Lease Expenses	100,129.80	1.33%	42,375.00	0.30%	57,754.80	16.80%	1,173,823.80	1.79%
Membership Dues & Contributions to Organizations	500.00	0.01%	12,123.81	0.09%	(11,623.81)	(3.38%)	115,661.50	0.18%
Subscription Expenses								
Donations	7,200.00	0.10%	8,333.33	0.06%	(1,133.33)	(0.33%)	72,422.50	0.11%
Subsidies	15,045.75	0.20%	18,050.00	0.13%	(3,004.25)	(0.87%)	180,569.75	0.28%
Other Maintenance and Operating Expenses	659,554.45	8.76%	238,048.75	1.68%	421,505.70	122.58%	2,196,180.83	3.35%
Financial Expenses								
Interest Expenses	626,314.76	8.32%	906,018.26	6.40%	(279,703.50)	(81.34%)	7,877,472.18	12.01%
Bank Charges			416.67	0.00%	(416.67)	(0.12%)	2,775.00	0.00%
Other Financial Charges	7,661.11	0.10%	833.33	0.01%	6,827.78	1.99%	10,248.96	0.02%
TOTAL OPERATIONS EXPENSES								
	7,281,150.35	96.74%	6,974,192.69	49.26%	306,957.66	89.27%	63,414,935.35	96.72%
							83,690,312.23	97.10%
							(20,275,356.88)	(0.05%)
								98.34%


ADMINISTRATIVE, FINANCE AND GENERAL SERVICES DIVISION

	CURRENT MONTH				YEAR TO DATE							
	Actual		Budget		Actual		Budget					
	Amount	% to Total	Amount	% to Total	Amount	% to Total	Amount	% to Total				
ADMINISTRATIVE EXPENSES:												
MAINTENANCE EXPENSES												
Repairs and Maintenance-Buildings and Other Structures												
R & M-Administrative Structures & Improvements	8,549.00	0.11%	14,883.25	0.11%	(6,394.25)	(1.84%)	256,092.26	0.39%	178,599.00	0.21%	77,433.26	(0.38%)
Repairs and Maintenance-Other PPE												
R & M-Store Equipment									207,150.00	0.24%	(148,811.00)	0.72%
R & M-Office Equipment	13,405.00	0.18%	17,262.50	0.12%	(3,857.50)	(1.12%)	58,399.00	0.09%	23,200.00	0.03%	(21,850.00)	0.11%
R & M-Furniture and Fixture			1,933.33	0.01%	(1,933.33)	(0.56%)	1,350.00	0.00%	10,000.00	0.01%	(10,000.00)	0.05%
R & M-Communications Equipment			833.33	0.01%	(833.33)	(0.24%)						
R & M-IT Equipment	45,000.00	0.60%	51,587.50	0.36%	(6,587.50)	(1.92%)	508,830.00	0.78%	619,050.00	0.72%	(110,220.00)	0.53%
R & M-Power Operated Equipment												
R & M-Transportation Equipment	134,764.55	1.79%	100,146.08	0.71%	34,618.47	10.07%	1,135,290.91	1.73%	1,201,753.00	1.39%	(66,462.09)	0.32%
R & M-Heavy Equipment	43,400.00	0.58%	16,059.36	0.11%	27,340.64	7.95%	134,352.12	0.20%	192,712.32	0.28%	(58,360.20)	0.28%
R & M-Tools, Shop and Garage Equipment			5,515.00	0.04%	(5,515.00)	(1.60%)	54,729.30	0.08%	66,180.00	0.08%	(11,450.70)	0.06%
TOTAL MAINTENANCE EXPENSES	245,118.55	3.26%	208,220.36	1.47%	36,898.19	10.73%	2,148,923.59	3.28%	2,498,644.32	2.90%	(349,720.73)	1.70%
TOTAL ADMINISTRATIVE EXPENSES	7,526,268.90	100.00%	14,156,605.73	50.74%	343,855.85	100.00%	65,563,878.94	100.00%	86,188,956.55	100.00%	(20,625,077.61)	100.00%
	2,691,159.00											


Prepared by:


2/14/23
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2/13/23
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2/14/23
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