

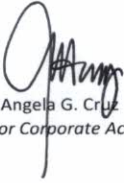
Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As at September 30, 2023

	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 529,009.78	0.06%	P 116,845.05	0.01%	P 412,164.73	1.24%
Change Fund	25,000.00	0.00%	30,000.00	0.00%	(5,000.00)	(0.02%)
Petty Cash	40,000.00	0.00%	40,000.00	0.00%		
Cash in Bank-Local Currency						
Cash in Bank-Local Currency, Current Account	114,944,657.30	13.31%	131,041,715.18	15.78%	(16,097,057.88)	(48.49%)
Cash in Bank-Local Currency, Savings Account	18,828,889.84	2.18%	17,711,444.91	2.13%	1,117,444.93	3.37%
Cash Equivalents						
Time Deposits-Local Currency						
TOTAL CASH AND CASH EQUIVALENTS	<u>P 134,367,556.92</u>	<u>15.55%</u>	<u>P 148,940,005.14</u>	<u>17.93%</u>	<u>P (14,572,448.22)</u>	<u>(43.90%)</u>
<u>Investments</u>						
Sinking Fund						
Sinking Fund	P 825,086.25	0.10%	P 148,916.45	0.02%	P 676,169.80	2.04%
TOTAL INVESTMENTS	<u>P 825,086.25</u>	<u>0.10%</u>	<u>P 148,916.45</u>	<u>0.02%</u>	<u>P 676,169.80</u>	<u>2.04%</u>
<u>Receivables</u>						
Loans and Receivable Accounts						
Accounts Receivable	P 6,011,753.42	0.70%	P 5,586,927.71	0.67%	P 424,825.71	1.28%
Allowance for Impairment-Accounts Receivable	(178,739.64)	(0.02%)	(157,940.07)	(0.02%)	(20,799.57)	(0.06%)
Notes Receivable	1,400,028.07	0.16%	2,789,582.68	0.34%	(1,389,554.61)	(4.19%)
Other Receivables						
Receivable-Disallowances/Charges	74,000.02	0.01%	98,000.02	0.01%	(24,000.00)	(0.07%)
Due from Officers and Employees	384,530.76	0.04%	131,300.00	0.02%	253,230.76	0.76%
Due from National Government Agencies						
Other Receivable			42,353.44	0.01%	(42,353.44)	(0.13%)
TOTAL RECEIVABLES	<u>P 7,691,572.63</u>	<u>0.89%</u>	<u>P 8,490,223.78</u>	<u>1.02%</u>	<u>P (798,651.15)</u>	<u>(2.41%)</u>
<u>Inventories</u>						
Inventory Held for Distribution						
Other Supplies and Materials for Distribution	(56,285.71)	(0.01%)	P		P (56,285.71)	(0.17%)
Inventory Held for Consumption						
Office Supplies Inventory	P 328,830.15	0.04%	P 732,013.11	0.09%	P (403,182.96)	(1.21%)
Accountable Forms, Plates and Stickers						
Inventory	1,368,849.99	0.16%	552,545.84	0.07%	816,304.15	2.46%
Chemicals and Filtering Supplies						
Inventory	1,021,250.21	0.12%	613,681.42	0.07%	407,568.79	1.23%
Construction Materials Inventory	23,581,901.51	2.73%	34,391,399.90	4.14%	(10,809,498.39)	(32.56%)
Other Supplies and Materials Inventory						
Semi-Expendable Inventory						
Semi-Expendable Information and Communications Technology Equipment	87,095.00	0.01%			87,095.00	0.26%
Semi-Expendable Office Equipment						
Semi-Expendable Furniture and Fixtures	96,520.00	0.01%			96,520.00	0.29%
Semi-Expendable Machinery						
Semi-Expendable Communication Equipment	11,048.96	0.00%			11,048.96	0.03%
TOTAL INVENTORIES	<u>P 26,439,210.11</u>	<u>0.03</u>	<u>P 36,289,640.27</u>	<u>0.04</u>	<u>P (9,850,430.16)</u>	<u>(0.30)</u>
<u>Property, Plant and Equipment</u>						
Land						
Land	P 39,331,544.10	4.55%	P 36,873,096.60	4.44%	P 2,458,447.50	7.41%
Accumulated Impairment Losses-Land						
Infrastructure Assets						
Wells	64,324,298.57	7.45%	64,324,298.57	7.74%		
Supply Mains						
Reservoirs and Tanks	45,018,309.57	5.21%	45,018,309.57	5.42%		
Transmission and Distribution Mains	346,010,934.20	40.06%	328,816,259.37	39.59%	17,194,674.83	51.80%
Fire Mains						
Services	2,274,695.39	0.26%	2,274,695.39	0.27%		
Meters	5,369,188.04	0.62%	5,977,682.54	0.72%	(608,494.50)	(1.83%)
Meter Installation						
Hydrants	741,707.56	0.09%	741,707.56	0.09%		
Accumulated Depreciation-Plant (UPIS)	(156,753,742.74)	(18.15%)	(139,531,590.88)	(16.80%)	(17,222,151.86)	(51.88%)
Accumulated Impairment Losses-Plant (UPIS)						
Buildings and Other Structures						
Buildings	10,938,895.25	1.27%	2,772,436.73	0.33%	8,166,458.52	24.60%
Accumulated Depreciation-Buildings	(1,361,023.95)	(0.16%)	(1,322,776.00)	(0.16%)	(38,247.95)	(0.12%)
Accumulated Impairment Losses-Buildings						
Other Structures	21,881,253.14	2.53%	16,859,803.14	2.03%	5,021,450.00	15.13%
Accumulated Depreciation-Other Structures	(6,383,340.19)	(0.74%)	(5,602,964.17)	(0.67%)	(780,376.02)	(2.35%)


	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	8,976,232.00	1.04%	822,258.00	0.10%	8,153,974.00	24.56%
Accumulated Depreciation-Office Equipment	(996,170.70)	(0.12%)	(731,965.55)	(0.09%)	(264,205.15)	(0.80%)
Information and Communication Technology Equipment	4,522,195.00	0.52%	3,684,983.00	0.44%	837,212.00	2.52%
Accumulated Depreciation-Information and Communication Technology Equipment	(2,430,341.75)	(0.28%)	(1,919,968.90)	(0.23%)	(510,372.85)	(1.54%)
Communication Equipment	155,529.70	0.02%	155,529.70	0.02%		
Accumulated Depreciation-Communication Equipment	(119,226.97)	(0.01%)	(115,870.93)	(0.01%)	(3,356.04)	(0.01%)
Construction and Heavy Equipment	2,464,311.99	0.29%	2,464,311.99	0.30%		
Accumulated Depreciation-Construction and Heavy Equipment	(1,916,297.45)	(0.22%)	(1,757,302.28)	(0.21%)	(158,995.17)	(0.48%)
Motor Vehicles	16,538,244.30	1.91%	14,188,949.00	1.71%	2,349,295.30	7.08%
Accumulated Depreciation-Motor Vehicles	(12,290,815.29)	(1.42%)	(11,511,700.72)	(1.39%)	(779,114.57)	(2.35%)
Furniture, Fixtures and Books						
Furniture and Fixtures	270,000.00	0.03%	270,000.00	0.03%		
Accumulated Depreciation-Furniture and Fixtures	(235,125.00)	(0.03%)	(183,825.00)	(0.02%)	(51,300.00)	(0.15%)
Books	615,000.00	0.07%	615,000.00	0.07%		
Accumulated Depreciation-Books	(327,828.83)	(0.04%)	(288,878.87)	(0.03%)	(38,949.96)	(0.12%)
Other Property, Plant and Equipment						
Other Property, Plant and Equipment						
Laboratory Equipment						
Power Production Equipment	13,284,798.32	1.54%	11,340,598.32	1.37%	1,944,200.00	5.86%
Pumping Equipment	42,379,273.83	4.91%	46,254,161.88	5.57%	(3,874,888.05)	(11.67%)
Water Treatment Equipment	2,499,006.53	0.29%	3,172,456.53	0.38%	(673,450.00)	(2.03%)
Tools, Shop and Garage Equipment	609,132.00	0.07%	490,332.00	0.06%	118,800.00	0.36%
Property and Equipment for Distribution	2,879,928.00	0.33%			2,879,928.00	8.68%
Accumulated Depreciation-Other Property, Plant and Equipment	(20,670,450.23)	(2.39%)	(19,647,772.22)	(2.37%)	(1,022,678.01)	(3.08%)
Construction in Progress						
Construction in Progress-Infrastructure Assets	153,624,781.86	17.78%	110,201,426.13	13.27%	43,423,355.73	130.82%
Construction in Progress-Buildings and Other Structures	101,732,444.94	11.78%	99,024,049.28	11.92%	2,708,395.66	8.16%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 682,957,341.19	79.06%	P 613,727,729.78	73.89%	P 69,229,611.41	208.56%
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%)	(95,000.00)	(0.01%)		
TOTAL INTANGIBLE ASSETS	P 5,000.00	0.00%	P 5,000.00	0.00%	P -	0.00%
Other Assets						
Advances						
Advances to Officers and Employees						
Prepayments						
Advances to Contractors	P 4,674,801.92	0.54%	P 11,272,397.67	1.36%	P (6,597,595.75)	(19.88%)
Prepaid Rent			72,000.00	0.01%	(72,000.00)	(0.22%)
Prepaid Registration			2,458,447.50	0.30%	(2,458,447.50)	(7.41%)
Prepaid Insurance	164,069.44	0.02%	71,531.61	0.01%	92,537.83	0.28%
Withholding Tax at Source						
Other Prepayments	11,382.00	0.00%			11,382.00	0.03%
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	4,040,936.41	0.47%	708,793.36	0.09%	3,332,143.05	10.04%
Other Assets						
Deferred Charges/Losses	1,400,670.54	0.16%	6,430,308.98	0.77%	(5,029,638.44)	(15.15%)
Other Assets	1,254,154.13	0.15%	2,022,985.35	0.24%	(768,831.22)	(2.32%)
Accumulated Impairment Losses-Other Assets						
TOTAL OTHER ASSETS	P 11,546,014.44	1.34%	P 23,036,464.47	2.77%	P (11,490,450.03)	(34.62%)
TOTAL ASSETS	P 863,831,781.54	100.00%	P 830,637,979.89	100.00%	P 33,193,801.65	100.00%

	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 48,276,910.70	5.59%	P 56,672,773.80	6.82%	P (8,395,863.10)	(25.29%)
Due to Officers and Employees	3,171,889.36	0.37%	2,460,313.03	0.30%	711,576.33	2.14%
Bills/Bonds/Loans Payable						
Loans Payable-Domestic	198,306,523.00	22.96%	217,048,684.13	26.13%	(18,742,161.13)	(56.46%)
Other Financial Liabilities						
Other Financial Liabilities						
TOTAL FINANCIAL LIABILITIES	P 249,755,323.06	28.91%	P 276,181,770.96	33.25%	P (26,426,447.90)	(79.61%)
<u>Inter-Agency Payables</u>						
Inter-Agency Payables						
Due to BIR	P 2,674,799.81	0.31%	P 2,602,933.48	0.31%	P 71,866.33	0.22%
Due to GSIS	926,809.97	0.11%	896,201.59	0.11%	30,608.38	0.09%
Due to Pag-IBIG	210,266.12	0.02%	191,492.80	0.02%	18,773.32	0.06%
Due to Philhealth	131,408.35	0.02%	128,974.33	0.02%	2,434.02	0.01%
Due to NGAs						
TOTAL INTER-AGENCY PAYABLES	P 3,943,284.25	0.46%	P 3,819,602.20	0.46%	P 123,682.05	0.37%
<u>Trust Liabilities</u>						
Trust Liabilities						
Guaranty/Security Deposits Payable	P 6,237,209.91	0.72%	P 24,001,748.27	2.89%	P (17,764,538.36)	(53.52%)
Customers' Deposit Payable	18,848,985.13	2.18%			P 18,848,985.13	56.78%
Performance/Bidder/Bail Bonds Payable			578,703.80	0.07%	(578,703.80)	(1.74%)
TOTAL TRUST LIABILITIES	P 25,086,195.04	2.90%	P 24,580,452.07	2.96%	P 505,742.97	1.52%
<u>Deferred Credits/Unearned Income</u>						
Deferred Credits						
Other Deferred Credits	P 1,548,862.37	0.18%	P 2,098,479.88	0.25%	P (549,617.51)	(1.66%)
TOTAL DEFERRED CREDITS/UNEARNED INCOME	P 1,548,862.37	0.18%	P 2,098,479.88	0.25%	P (549,617.51)	(1.66%)
<u>Provisions</u>						
Provisions						
Pensions Benefits Payable	P		P		P	
Leave Benefits Payable	15,861,284.22	1.84%	14,619,744.46	1.76%	1,241,539.76	3.74%
Other Provisions						
TOTAL PROVISIONS	P 15,861,284.22	1.84%	P 14,619,744.46	1.76%	P 1,241,539.76	3.74%
<u>Other Payables</u>						
Other Payables						
Other Payables	P 543,152.02	0.06%	P 551,021.72	0.07%	P (7,869.70)	(0.02%)
TOTAL OTHER PAYABLES	P 543,152.02	0.06%	P 551,021.72	0.07%	P (7,869.70)	(0.02%)
TOTAL LIABILITIES	P 296,738,100.96	34.35%	P 321,851,071.29	38.75%	P (25,112,970.33)	(75.66%)
EQUITY						
<u>Government Equity</u>						
Government Equity						
Government Equity	P 289,561.81	0.03%	P 289,561.81	0.03%	P	
Retained Earnings/(Deficit)						
Retained Earnings/(Deficit)	566,804,118.77	65.62%	508,497,346.79	61.22%	58,306,771.98	175.66%
TOTAL EQUITY	P 567,093,680.58	65.65%	P 508,786,908.60	61.25%	P 58,306,771.98	175.66%
TOTAL LIABILITIES AND EQUITY	P 863,831,781.54	100.00%	P 830,637,979.89	100.00%	P 33,193,801.65	100.00%

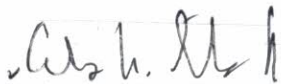
Prepared by:

 10/13/2023
Ma. Angela G. Cruz
Senior Corporate Accountant C

Check and Verified:


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

Noted by:


ENGR. CARLOS N. SANTOS JR.
General Manager 10/16/23


Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
For the period ending September 30, 2023

	Current Month	Year to Date
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees		
Metered Sales	32,358,135.90	268,803,770.80
Unmetered Sales		
Sales to Other Water Utilities for Resale		
Sales to Government Agencies by Contracts		
Other Sales or Services	624,814.45	5,409,724.80
Interest Income	13,152.34	39,446.34
Fines and Penalties-Business Income	644,779.25	3,700,410.65
Other Business Income		
Reversal of Impairment Loss		
Reversal of Impairment Loss		
Miscellaneous Income		
Miscellaneous Income	103,197.27	1,547,141.15
TOTAL OTHER NON-OPERATING INCOME	<u>103,197.27</u>	<u>1,547,141.15</u>
TOTAL REVENUES	<u>33,744,079.21</u>	<u>279,500,493.74</u>
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	79,344.00	436,392.00
Source of Supply Expense-Operation Labor	238,407.00	1,724,994.23
Transmission and Distribution Expense-Maintenance Supervision	79,344.00	719,955.00
Transmission and Distribution Expense-Maintenance Labor	200,877.00	1,668,418.00
Transmission and Distribution Expense-Engineering Supervision	79,344.00	436,392.00
Transmission and Distribution Expense-Engineering Labor	87,860.00	790,740.00
Customer Account Expense-Supervision	80,003.00	720,027.00
Customer Account Expense-Meter Reading	126,256.00	1,021,206.18
Customer Account Expense-Customer Records and Collection	251,711.45	1,795,573.55
Customer Services Expense-Supervision	39,672.00	357,048.00
Customer Services Expense-CS	358,449.00	1,858,667.18
Administrative, Finance and General Services	1,248,944.18	9,761,044.04
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		256,853.66
Source of Supply Expense-Operation Labor	49,602.00	674,750.27
Pumping Expense-Pumping Labor	27,047.00	176,080.70
Transmission and Distribution Expense-Maintenance Labor	456,607.40	4,142,912.66
Transmission and Distribution Expense-Engineering Labor	85,514.95	972,993.41
Customer Account Expense-Supervision		80,091.75
Customer Account Expense-Meter Reading	31,034.28	923,923.44
Customer Account Expense-Customer Records and Collection	12,580.00	785,372.64
Customer Services Expense-CS	92,452.50	1,642,736.83
Administrative, Finance and General Services	242,209.06	3,303,639.69
Other Compensation		
Personnel Economic Relief Allowance (PERA)	261,568.16	2,385,594.62
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Representation Allowance (RA)	26,500.00	238,500.00
Transportation Allowance (TA)	26,500.00	238,500.00
Clothing/Uniform Allowance	798,000.00	847,790.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Productivity Incentive Allowance	2,101,672.13	3,626,640.57
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	432,317.97	2,706,739.30
Overtime and Night Pay	108,653.54	881,499.18
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Year End Bonus	89,855.00	89,855.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Cash Gift	23,000.00	23,000.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Other Bonuses and Allowances	3,000.00	3,370,914.00
(Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	403,806.78	3,652,246.45
Pag-IBIG Contributions	13,200.00	122,600.00
PhilHealth Contributions	65,704.18	594,551.49
Employees Compensation Insurance Premiums	13,200.00	122,441.83
Provident/Welfare Fund Contributions		


	Current Month	Year to Date
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	272,226.60	2,733,596.05
Hazard Pay		
Longevity Pay		20,000.00
Other Personnel Benefits	4,509.00	12,714.84
TOTAL PERSONAL SERVICES	8,510,972.18	55,916,995.56
<u>Maintenance and Other Operating Expenses</u>		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	50,172.00	218,939.26
Traveling Expenses-Foreign		
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	189,035.43	1,198,797.98
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	342,678.14	2,116,144.45
Accountable Forms Expenses		14,800.00
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	282,478.39	1,497,958.63
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	779,940.58	2,664,021.04
Semi-Expendible Expenses	234,360.00	2,859,125.63
Other Supplies and Materials Expenses	158,475.01	946,130.47
Utility Expenses (Administrative Expense)		
Water Expenses	11,702.25	165,339.55
Electricity Expenses	233,681.96	1,911,338.34
Other Utility Expenses		
<u>Communication Expenses (Administrative Expense)</u>		
Postage and Courier Services		1,615.00
Telephone Expenses	41,089.15	329,174.43
Internet Subscription Expenses	41,697.00	405,438.76
Cable, Satellite, Telegraph and Radio Expenses	71,250.00	445,771.00
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	9,618,013.89	80,549,841.55
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,825,897.78	25,118,138.27
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expense)		
Extraordinary and Miscellaneous Expenses	10,718.66	98,226.95
Professional Services (Administrative Expenses)		
Legal Services		249,334.20
Auditing Services		230,681.15
Consultancy Services		610,000.00
Other Professional Services		
General Services (Administrative Expenses)		
Environment/Sanitary Services		15,210.00
Janitorial Services	159,758.30	1,399,785.57
Security Services	309,273.08	2,782,859.05
Other General Services	49,350.00	759,820.00
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		35,880.00
R & M-Wells		
R & M-Supply Mains	14,695.42	18,068.55
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	528,645.16	4,211,902.46
R & M-Fire Mains		
R & M-Services	160,731.18	2,087,296.56
R & M-Meters	675,685.47	5,476,470.36
R & M-Meter Installation		
R & M-Hydrants		55,020.00
R & M-Other Transmission and Distribution Mains	18,948.15	18,948.15
R & M-Pumping Plant Structures and Improvements		25,774.30
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	24,195.00	60,754.50
Repairs and Maintenance-Machinery and Equipment	54,560.00	446,783.95
Repairs and Maintenance-Transportation Equipment	114,225.89	865,840.53
Repairs and Maintenance-Furnitures and Fixtures		39,419.52
R & M-Power Production Equipment		205,892.00
R & M-Pumping Equipment	46,980.00	191,549.00
R & M-Water Treatment Equipment		389,183.50
R & M-Stores Equipment		
R & M-Communications Equipment		5,380.00
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment		59,153.28
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	38,920.00	253,643.75
Fidelity Bond Premiums	90,667.50	134,617.50
Insurance Expenses	23,435.63	178,731.90
Income Tax Expenses		
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses	41,207.15	46,207.15
Printing and Publication Expenses	700.00	2,852.00
Representation Expenses	286,450.80	1,267,843.56
Transportation and Delivery Expenses	14,234.64	192,599.84
Rent/Lease Expenses		482,553.20
Membership Dues and Contributions to Organizations	500.00	121,225.50
Subscription Expenses		
Donations	107,473.19	205,673.64
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	263,446.17	649,695.61
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	17,915,272.97	144,317,451.59
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	625,817.97	5,402,168.47
Bank Charges	500.00	1,600.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	626,317.97	5,403,768.47
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,120,415.21	9,840,920.26
Depreciation-Buildings and Other Structures	339,549.66	976,127.42
Depreciation-Machinery and Equipment	200,417.84	1,058,721.63
Depreciation-Transportation Equipment	98,354.26	985,394.52
Depreciation-Furniture, Fixtures and Books	7,520.83	67,687.47
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	324,551.11	2,928,118.37
Amortization		
Amortization-Intangible Assets		
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Impairment Loss-Loans and Receivables		
Discounts and Rebates		
Other Discounts	61,552.85	5,919,802.75
Subsidy	16,718.40	147,675.15
Rebates		
TOTAL NON-CASH EXPENSES	2,169,080.16	21,924,447.57
TOTAL EXPENSES	29,221,643.28	227,562,663.19
NET INCOME (LOSS)	4,522,435.93	51,937,830.55

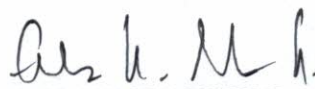
Prepared by:


Ma. Angela G. Cruz
Senior Corporate Accountant C

Checked and Verified:


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

Noted by:


ENGR. CARLOS N. SANTOS JR.
General Manager

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Cash Flows
For the period ending September 30, 2023

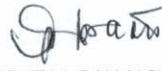
	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	31,965,419.23	266,675,420.48
Collection of Other Revenues	1,841,627.06	18,424,371.23
Collection of Franchise Tax	689,436.20	5,361,228.68
Collection of Guaranty Deposit	117,450.00	941,110.82
Refund of overpayment of expenses and Cash Advances	11,023.85	656,022.64
Receipt of Performance/Bidders/Bail Bonds	-	376,154.00
Interest Income	13,068.00	39,118.64
Restoration of cash for unreleased checks	7,842,862.48	72,158,879.73
Total Cash Inflows	42,480,886.82	364,632,306.22
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	5,504,137.84	30,147,351.43
Fuel/Power for Pumping	2,497,481.45	23,629,570.67
Purchased Water	8,775,811.22	75,416,916.54
Chemicals	620,383.93	2,246,327.39
Other Operation and Maint. Expenses	3,070,493.25	44,249,019.85
Purchase of Inventory	4,086,087.01	22,859,437.73
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	3,037,946.10	29,404,565.48
Reversal of Unreleased Checks	710,571.81	74,267,528.67
Refund for the Performance Security/Bid	-	994,477.20
Total Cash Outflows	28,302,912.61	303,215,194.96
Total Cash Provided (used) by Operating Activities	14,177,974.21	61,417,111.26
Cash Flows from Investing Activities:		
Cash Inflows:		
Proceeds from Short-Term Investments	-	-
From Sinking Fund	-	-
Total Cash Inflows	-	-
Cash Outflows:		
Investments in Securities	-	-
Sinking Fund	-	675,926.88
Purchase/construction of		
Buildings	349,944.96	3,635,825.19
Other Property, Plant and Equipment	253,465.44	28,096,802.54
Total Cash Outflows	603,410.40	32,408,554.61
Total Cash Provided (Used) by Investing Activities	(603,410.40)	(32,408,554.61)
Cash Flows from Financing Activities:		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	-	-
Total Cash Inflows	-	-
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	625,817.97	5,402,168.47
Payments of domestic and foreign loans	1,558,558.39	13,094,270.27
Total Cash Outflows	2,184,376.36	18,496,438.74
Total Cash Provided (used) by Financing Activities	(2,184,376.36)	(18,496,438.74)
Cash Provided by Operating, Investing and Financing Activities	11,390,187.45	10,512,117.91
Add: Cash and Cash Equivalents - Beginning	122,977,369.47	123,855,439.01
Cash and Cash Equivalents, Ending	134,367,556.92	134,367,556.92

Cash and Cash Equivalents and International Reserves	529,009.78
Change Fund	25,000.00
Petty Cash Fund	40,000.00
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Operating Fund	109,605,819.78
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	1,979,134.08
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	3,236,190.78
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	41,064.55
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	41,071.15
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	41,376.96
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	18,828,889.84
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	134,367,556.92

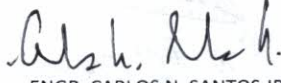
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