

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Position
As at September 30, 2024

	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 524,063.43	0.05%	P 529,009.78	0.06%	P (4,946.35)	(0.00%)
Change Fund	25,000.00	0.00%	25,000.00	0.00%		
Petty Cash	40,000.00	0.00%	40,000.00	0.00%		
Cash in Bank-Local Currency						
Cash in Bank-Local Currency, Current Account	187,156,471.94	18.75%	114,944,657.30	13.31%	72,211,814.64	53.75%
Cash in Bank-Local Currency, Savings Account	16,875,139.36	1.69%	18,828,889.84	2.18%	(1,953,750.48)	(1.45%)
Cash Equivalents						
Time Deposits-Local Currency						
TOTAL CASH AND CASH EQUIVALENTS	P 204,620,674.73	20.50%	P 134,367,556.92	15.55%	P 70,253,117.81	52.29%
<u>Investments</u>						
Sinking Fund						
Sinking Fund	P		P 825,086.25	0.10%	P (825,086.25)	(0.61%)
Investments in Time Deposit						
Investments in Time Deposit-Local Currency						
Other Investments						
Other Investments						
Allowance for Impairment-Other Investments						
TOTAL INVESTMENTS	P -	0.00%	P 825,086.25	0.10%	P (825,086.25)	(0.61%)
<u>Receivables</u>						
Loans and Receivable Accounts						
Accounts Receivable	P 7,688,680.83	0.77%	P 6,011,753.42	0.70%	P 1,676,927.41	1.25%
Allowance for Impairment-Accounts Receivable	(195,921.77)	(0.02%)	(178,739.64)	(0.02%)	(17,182.13)	(0.01%)
Notes Receivable	3,597,707.42	0.36%	1,400,028.07	0.16%	2,197,679.35	1.64%
Allowance for Impairment- Notes Receivable						
Other Receivables						
Receivable-Disallowances/Charges	74,000.02	0.01%	74,000.02	0.01%		
Due from Officers and Employees	162,473.44	0.02%	384,530.76	0.04%	(222,057.32)	(0.17%)
Due from National Government Agencies						
Other Receivable						
TOTAL RECEIVABLES	P 11,326,939.94	1.13%	P 7,691,572.63	0.89%	P 3,635,367.31	2.71%
<u>Inventories</u>						
Inventory Held for Distribution						
Other Supplies and Materials for Distribution	411,136.50	0.04%	P (56,285.71)	(0.01%)	P 467,422.21	0.35%
Inventory Held for Consumption						
Office Supplies Inventory	P 584,554.18	0.06%	P 328,830.15	0.04%	P 255,724.03	0.19%
Accountable Forms, Plates and Stickers Inventory	655,641.79	0.07%	1,368,849.99	0.16%	(713,208.20)	(0.53%)
Chemicals and Filtering Supplies Inventory	770,802.81	0.08%	1,021,250.21	0.12%	(250,447.40)	(0.19%)
Construction Materials Inventory	24,304,185.58	2.43%	23,581,901.51	2.73%	722,284.07	0.54%
Other Supplies and Materials Inventory						
Semi-Expendable Inventory						
Semi-Expendable Information and Communications Technology Equipment			87,095.00	0.01%	(87,095.00)	(0.06%)
Semi-Expendable Office Equipment	28,677.00	0.00%			28,677.00	0.02%
Semi-Expendable Furniture and Fixtures			96,520.00	0.01%	(96,520.00)	(0.07%)
Semi-Expendable Machinery	96,573.00	0.01%			96,573.00	0.07%
Semi-Expendable Communication Equipment			11,048.96	0.00%	(11,048.96)	(0.01%)
TOTAL INVENTORIES	P 26,851,570.86	0.03	P 26,439,210.11	0.03	P 412,360.75	0.00
<u>Property, Plant and Equipment</u>						
Land						
Land	P 53,685,814.95	5.38%	P 39,331,544.10	4.55%	P 14,354,270.85	10.68%
Accumulated Impairment Losses-Land						
Infrastructure Assets						
Wells	64,324,298.57	6.44%	64,324,298.57	7.45%		
Supply Mains						
Reservoirs and Tanks	46,562,309.57	4.66%	45,018,309.57	5.21%	1,544,000.00	1.15%
Transmission and Distribution Mains	487,042,121.28	48.79%	346,010,934.20	40.06%	141,031,187.08	104.98%
Fire Mains						
Services	2,274,695.39	0.23%	2,274,695.39	0.26%		
Meters	7,655,419.04	0.77%	5,369,188.04	0.62%	2,286,231.00	1.70%
Meter Installation						
Hydrants	741,707.56	0.07%	741,707.56	0.09%		
Accumulated Depreciation-Plant (UPIS)	(173,818,198.01)	(17.41%)	(156,753,742.74)	(18.15%)	(17,064,455.27)	(12.70%)
Accumulated Impairment Losses-Plant (UPIS)						

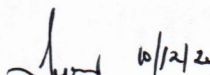
	Actual, This Month		This Month, Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Total
Buildings and Other Structures						
Buildings	106,869,241.28	10.71%	10,938,895.25	1.27%	95,930,346.03	71.41%
Accumulated Depreciation-Buildings	(3,725,960.76)	(0.37%)	(1,361,023.95)	(0.16%)	(2,364,936.81)	(1.76%)
Accumulated Impairment Losses-Buildings						
Other Structures	22,991,410.93	2.30%	21,881,253.14	2.53%	1,110,157.79	0.83%
Accumulated Depreciation-Other Structures	(7,166,804.09)	(0.72%)	(6,383,340.19)	(0.74%)	(783,463.90)	(0.58%)
Machinery and Equipment						
Office Equipment	8,976,232.00	0.90%	8,976,232.00	1.04%		
Accumulated Depreciation-Office Equipment	(2,615,648.10)	(0.26%)	(996,170.70)	(0.12%)	(1,619,477.40)	(1.21%)
Information and Communication Technology Equipment	4,802,530.00	0.48%	4,522,195.00	0.52%	280,335.00	0.21%
Accumulated Depreciation-Information and Communication Technology Equipment	(2,710,249.20)	(0.27%)	(2,430,341.75)	(0.28%)	(279,907.45)	(0.21%)
Communication Equipment	155,529.70	0.02%	155,529.70	0.02%		
Accumulated Depreciation-Communication Equipment	(122,583.01)	(0.01%)	(119,226.97)	(0.01%)	(3,356.04)	(0.00%)
Construction and Heavy Equipment	5,607,611.68	0.56%	2,464,311.99	0.29%	3,143,299.69	2.34%
Accumulated Depreciation-Construction and Heavy Equipment	(2,207,321.18)	(0.22%)	(1,916,297.45)	(0.22%)	(291,023.73)	(0.22%)
Motor Vehicles	19,034,328.30	1.91%	16,538,244.30	1.91%	2,496,084.00	1.86%
Accumulated Depreciation-Motor Vehicles	(13,808,768.47)	(1.38%)	(12,290,815.29)	(1.42%)	(1,517,953.18)	(1.13%)
Furniture, Fixtures and Books						
Furniture and Fixtures	398,800.00	0.04%	270,000.00	0.03%	128,800.00	0.10%
Accumulated Depreciation-Furniture and Fixtures	(259,920.00)	(0.03%)	(235,125.00)	(0.03%)	(24,795.00)	(0.02%)
Books	615,000.00	0.06%	615,000.00	0.07%		
Accumulated Depreciation-Books	(366,778.79)	(0.04%)	(327,828.83)	(0.04%)	(38,949.96)	(0.03%)
Other Property, Plant and Equipment						
Other Property, Plant and Equipment Laboratory Equipment						
Power Production Equipment	17,092,942.32	1.71%	13,284,798.32	1.54%	3,808,144.00	2.83%
Pumping Equipment	35,802,627.83	3.59%	42,379,273.83	4.91%	(6,576,646.00)	(4.90%)
Water Treatment Equipment	2,362,936.53	0.24%	2,499,006.53	0.29%	(136,070.00)	(0.10%)
Tools, Shop and Garage Equipment	895,656.00	0.09%	609,132.00	0.07%	286,524.00	0.21%
Property and Equipment for Distribution	802,302.00	0.08%	2,879,928.00	0.33%	(2,077,626.00)	(1.55%)
Accumulated Depreciation-Other Property, Plant and Equipment	(20,029,465.73)	(2.01%)	(20,670,450.23)	(2.39%)	640,984.50	0.48%
Construction in Progress						
Construction in Progress-Infrastructure Assets	52,769,379.50	5.29%	153,624,781.86	17.78%	(100,855,402.36)	(75.07%)
Construction in Progress-Buildings and Other Structures	16,539,078.62	1.66%	101,732,444.94	11.78%	(85,193,366.32)	(63.41%)
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 731,170,275.71	73.25%	P 682,957,341.19	79.06%	P 48,212,934.52	35.89%
Intangible Assets						
Intangible Assets						
Computer Software	P 100,000.00	0.01%	P 100,000.00	0.01%	P -	0.00%
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 4,015,616.57	0.40%	P 4,674,801.92	0.54%	P (659,185.35)	(0.49%)
Prepaid Rent						
Prepaid Registration						
Prepaid Insurance	999,426.48	0.10%	164,069.44	0.02%	835,357.04	0.62%
Withholding Tax at Source						
Other Prepayments	11,995.22	0.00%	11,382.00	0.00%	613.22	0.00%
Deposits						
Deposit on Letters of Credit						
Guaranty Deposit	3,899,315.35	0.39%	4,040,936.41	0.47%	(141,621.06)	(0.11%)
Other Assets						
Deferred Charges/Losses			1,400,670.54	0.16%	(1,400,670.54)	(1.04%)
Other Assets - Unserviceable	4,531,082.68	0.45%	1,254,154.13	0.15%	3,276,928.55	2.44%
Accumulated Impairment Losses-Other Assets						
Other Assets - Sinking Fund	10,744,070.41	1.08%			10,744,070.41	8.00%
TOTAL OTHER ASSETS	P 24,201,506.71	2.42%	P 11,546,014.44	1.34%	P 12,655,492.27	9.42%
TOTAL ASSETS	P 998,175,967.95	100.00%	P 863,831,781.54	100.00%	P 134,344,186.41	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 29,079,350.55	2.91%	P 48,276,910.70	5.59%	P (19,197,560.15)	(14.29%)
Due to Officers and Employees	2,599,901.85	0.26%	3,171,889.36	0.37%	(571,987.51)	(0.43%)
Bills/Bonds/Loans Payable						
Loans Payable-Domestic	253,199,716.71	25.37%	198,306,523.00	22.96%	54,893,193.71	40.86%
Other Financial Liabilities						
Other Financial Liabilities						
TOTAL FINANCIAL LIABILITIES	P 284,878,969.11	28.54%	P 249,755,323.06	28.91%	P 35,123,646.05	26.14%
<u>Inter-Agency Payables</u>						
Inter-Agency Payables						
Due to BIR	P 3,460,157.45	0.35%	P 2,674,799.81	0.31%	P 785,357.64	0.58%
Due to GSIS	958,620.71	0.10%	926,809.97	0.11%	31,810.74	0.02%
Due to Pag-IBIG	280,869.77	0.03%	210,266.12	0.02%	70,603.65	0.05%
Due to Philhealth	223,261.28	0.02%	131,408.35	0.02%	91,852.93	0.07%
Due to NGAs						
TOTAL INTER-AGENCY PAYABLES	P 4,922,909.21	0.49%	P 3,943,284.25	0.46%	P 979,624.96	0.73%
<u>Trust Liabilities</u>						
Trust Liabilities						
Guaranty/Security Deposits Payable	P 16,000,332.36	1.60%	P 6,237,209.91	0.72%	P 9,763,122.45	7.27%
Customers' Deposit Payable	19,853,070.88	1.99%	P 18,848,985.13	2.18%	P 1,004,085.75	0.75%
Performance/Bidder/Bail Bonds Payable						
TOTAL TRUST LIABILITIES	P 35,853,403.24	3.59%	P 25,086,195.04	2.90%	P 10,767,208.20	8.01%
<u>Deferred Credits/Unearned Income</u>						
Deferred Credits						
Other Deferred Credits	P 1,296,317.88	0.13%	P 1,548,862.37	0.18%	P (252,544.49)	(0.19%)
TOTAL DEFERRED CREDITS/UNEARNED INCOME	P 1,296,317.88	0.13%	P 1,548,862.37	0.18%	P (252,544.49)	(0.19%)
<u>Provisions</u>						
Provisions						
Pensions Benefits Payable						
Leave Benefits Payable	18,212,853.72	1.82%	15,861,284.22	1.84%	2,351,569.50	1.75%
Other Provisions						
TOTAL PROVISIONS	P 18,212,853.72	1.82%	P 15,861,284.22	1.84%	P 2,351,569.50	1.75%
<u>Other Payables</u>						
Other Payables						
Other Payables	P 623,398.30	0.06%	P 543,152.02	0.06%	P 80,246.28	0.06%
TOTAL OTHER PAYABLES	P 623,398.30	0.06%	P 543,152.02	0.06%	P 80,246.28	0.06%
TOTAL LIABILITIES	P 345,787,851.46	34.64%	P 296,738,100.96	34.35%	P 49,049,750.50	36.51%
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)	652,098,554.68	65.33%	566,804,118.77	65.62%	85,294,435.91	63.49%
TOTAL EQUITY	P 652,388,116.49	65.36%	P 567,093,680.58	65.65%	P 85,294,435.91	63.49%
TOTAL LIABILITIES AND EQUITY	P 998,175,967.95	100.00%	P 863,831,781.54	100.00%	P 134,344,186.41	100.00%

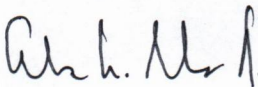
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General Manager
Statement of Financial Position (Page 3 of 3)

Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Financial Performance
For the period ending September 30, 2024

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
<u>Service and Business Income</u>		
Business Income		
Waterworks Systems Fees		
Metered Sales	34,383,565.30	291,932,034.20
Unmetered Sales		
Sales to Irrigation Customers		
Private Fire Protection Service		
Public Fire Protection Service		
Sales to Other Water Utilities for Resale		
Sales to Government Agencies by Contracts		
Other Sales or Services	723,594.75	5,830,794.15
Interest Income	21,677.60	57,690.01
Fines and Penalties-Business Income	789,844.80	4,532,319.25
Other Business Income		
TOTAL SERVICE AND BUSINESS INCOME	<u>35,918,682.45</u>	<u>302,352,837.61</u>
<u>Assistance and Subsidy</u>		
Assistance and Subsidy		
Assistance from Local Government Units		
TOTAL ASSISTANCE AND SUBSIDY		
<u>Shares, Grants and Donations</u>		
Grants and Donations		
Income from Grants and Donations in Cash		
Income from Grants and Donations in Kind		6,706,057.17
TOTAL SHARES, GRANTS AND DONATIONS		<u>6,706,057.17</u>
<u>Gains</u>		
Gains		
Gain on Sale of Investment Property		
Gain on Sale of Property, Plant and Equipment		
Gain on Sale of Intangible Assets		
Other Gains		
TOTAL GAINS		
<u>Other Non-Operating Income</u>		
Sale of Assets		
Sale of Unserviceable Property		
Reversal of Impairment Loss		
Reversal of Impairment Loss		
Miscellaneous Income		
Miscellaneous Income	44,855.94	1,529,168.60
TOTAL OTHER NON-OPERATING INCOME	<u>44,855.94</u>	<u>1,529,168.60</u>
TOTAL REVENUES	<u>35,963,538.39</u>	<u>310,588,063.38</u>
EXPENSES		
<u>Personal Services</u>		
Salaries and Wages		
Salaries and Wages-Regular		
Source of Supply Expense-Operation Supervision	122,081.00	1,058,815.00
Source of Supply Expense-Operation Labor	213,145.00	1,880,296.78
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	124,848.00	1,043,136.00
Transmission and Distribution Expense-Maintenance Labor	451,255.00	4,070,438.23
Transmission and Distribution Expense-Engineering Supervision	122,956.36	642,580.36
Transmission and Distribution Expense-Engineering Labor	149,372.00	1,265,254.00
Customer Account Expense-Supervision	83,659.00	727,339.00
Customer Account Expense-Meter Reading	106,915.28	747,671.28
Customer Account Expense-Customer Records and Collection	268,869.00	2,649,882.19
Customer Services Expense-Supervision	41,616.00	360,936.00
Customer Services Expense-CS	365,227.72	3,163,854.19
Administrative, Finance and General Services	1,541,005.01	12,168,397.78
Salaries and Wages-Casual/Contractual		
Source of Supply Expense-Operation Supervision		
Source of Supply Expense-Operation Labor	125,384.35	954,633.45
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	210,630.40	1,690,049.46
Transmission and Distribution Expense-Engineering Supervision		406,362.34
Transmission and Distribution Expense-Engineering Labor	65,122.64	619,855.69
Customer Account Expense-Supervision		
Customer Account Expense-Meter Reading	26,418.00	196,043.95
Customer Account Expense-Customer Records and Collection	50,299.50	274,144.20

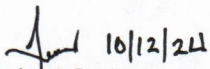
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	<u>Current Month</u>	<u>Year to Date</u>
Customer Services Expense-CS	95,796.85	1,078,108.65
Administrative, Finance and General Services	359,520.23	3,024,420.90
Other Compensation		
Personnel Economic Relief Allowance (PERA) (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	265,818.18	2,334,210.18
Representation Allowance (RA)	30,000.00	270,000.00
Transportation Allowance (TA)	30,000.00	270,000.00
Clothing/Uniform Allowance (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	7,000.00	14,000.00
Productivity Incentive Allowance (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)		
Honoraria	225,036.30	2,129,575.17
Overtime and Night Pay (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	65,731.65	978,612.52
Year End Bonus (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	27,628.00	56,671.30
Cash Gift (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	4,000.00	10,500.00
Other Bonuses and Allowances (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)	3,000.00	3,303,528.00
Personnel Benefit Contributions (Administrative Expenses)		
Retirement and Life Insurance Premiums	438,150.32	3,680,297.49
Pag-IBIG Contributions	26,600.00	221,200.00
PhilHealth Contributions	89,882.02	755,738.16
Employees Compensation Insurance Premiums	13,300.00	117,100.00
Provident/Welfare Fund Contributions		
Other Personnel Benefits (Administrative Expenses)		
Pensions Benefits		
Retirement Gratuity		
Terminal Leave Benefits	368,018.37	3,325,715.40
Hazard Pay		
Longevity Pay	5,000.00	10,000.00
Other Personnel Benefits		24,294.50
TOTAL PERSONAL SERVICES	<u>6,123,286.18</u>	<u>55,523,662.17</u>
<u>Maintenance and Other Operating Expenses</u>		
Traveling Expenses (Administrative Expense)		
Traveling Expenses-Local	116,876.00	376,651.18
Traveling Expenses-Foreign		
Training and Scholarship Expenses (Administrative Expense)		
Training Expenses	101,600.00	2,261,747.65
Scholarship Grants/Expenses		
Supplies and Materials Expenses (Administrative Expense-except item no.6)		
Office Supplies Expenses	149,205.59	1,886,158.93
Accountable Forms Expenses	70,891.00	292,063.40
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	155,269.14	1,357,553.89
Chemical and Filtering Supplies Expenses (Water Treatment Expense)	205,539.20	2,442,813.00
Semi-Expendible Expenses	(102,382.00)	736,015.56
Other Supplies and Materials Expenses	31,839.50	604,312.79
Utility Expenses (Administrative Expense)		
Water Expenses	12,028.85	155,062.40
Electricity Expenses	205,006.99	1,853,482.15
Other Utility Expenses		
<u>Communication Expenses (Administrative Expense)</u>		
Postage and Courier Services		680.00
Telephone Expenses	40,216.32	428,273.79
Internet Subscription Expenses	41,697.00	464,893.79
Cable, Satellite, Telegraph and Radio Expenses		293,750.00
Awards/Rewards, Prizes and Indemnities (Administrative Expense)		
Awards/Rewards Expenses		
Prizes		
Indemnities		

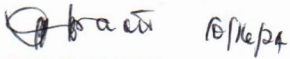
	<u>Current Month</u>	<u>Year to Date</u>
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses		
Source of Supply-Miscellaneous Expenses		
Purchased Water	12,207,993.21	105,235,427.03
Source of Supply-Engineering Expenses		
Power Production Expenses		
Fuel for Power Production		
Pumping Operations Expenses		
Power or Fuel Purchased for Pumping	2,647,132.24	22,920,520.12
Water Treatment Operations Expenses		
Transmission and Distribution-Engineering Expenses		
Miscellaneous Customer Accounts Expenses		
Confidential, Intelligence and Extraordinary Expenses (Administrative Expenses)		
Extraordinary and Miscellaneous Expenses	10,320.18	108,261.84
Professional Services (Administrative Expenses)		
Legal Services	9,500.00	151,117.00
Auditing Services		503,871.25
Consultancy Services		520,000.00
Other Professional Services		
General Services (Administrative Expenses)		
Environment/Sanitary Services		5,070.00
Janitorial Services	181,103.19	1,538,035.08
Security Services	339,646.80	3,011,535.68
Other General Services	62,723.11	613,531.64
Repairs and Maintenance		
Repairs and Maintenance-Investment Property		
Repairs and Maintenance-Land Improvements		
Repairs and Maintenance-Infrastructure Assets		
R & M-Collecting and Impounding Reservoirs		10,080.00
R & M-Lake River and Other Channels		
R & M-Springs and Tunnels		
R & M-Wells		
R & M-Supply Mains	6,312.54	44,412.92
R & M-Other Source of Supply Plant		
R & M-Other Pumping Plant		
R & M-Reservoirs and Tanks		
R & M-Transmission and Distribution Mains	108,617.12	2,489,662.65
R & M-Fire Mains		
R & M-Services	251,150.08	2,922,644.98
R & M-Meters	784,280.22	2,751,055.13
R & M-Meter Installation		
R & M-Hydrants	13,078.00	37,678.00
R & M-Other Transmission and Distribution Mains		26,825.28
R & M-Other Plants		
R & M-Utility Plant Held for future use		
R & M-Unclassified Utility Plant		
Repairs and Maintenance-Buildings and Other Structures		
R & M-Source of Supply Plant Structures and Improvements		
R & M-Pumping Plant Structures and Improvements		5,285.00
R & M-Water Treatment Structures and Improvements		
R & M-Transmission and Distribution Structures and Improvements		
R & M-Administrative Structures and Improvements	100,338.00	259,210.17
Repairs and Maintenance-Machinery and Equipment	117,421.40	787,101.50
Repairs and Maintenance-Transportation Equipment	57,896.00	850,146.20
Repairs and Maintenance-Furnitures and Fixtures		4,685.00
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Other Property, Plant and Equipment		
R & M-Laboratory Equipment		
R & M-Power Production Equipment	75,916.00	1,058,706.00
R & M-Pumping Equipment	81,955.00	404,479.80
R & M-Water Treatment Equipment	3,648.14	246,167.46
R & M-Stores Equipment		
R & M-Communications Equipment		
R & M-Power Operated Equipment		
R & M-Tools, Shop and Garage Equipment	200.00	7,200.00
Taxes, Insurance Premiums and Other Fees (Administrative Expenses)		
Taxes, Duties and Licenses	9,540.00	69,150.00
Fidelity Bond Premiums		50,112.00
Insurance Expenses	111,952.08	439,988.92
Income Tax Expenses		

	<u>Current Month</u>	<u>Year to Date</u>
Labor and Wages		
Labor and Wages		
Other Maintenance and Operating Expenses (Administrative Expenses)		
Advertising, Promotional and Marketing Expenses	8,400.00	76,200.00
Printing and Publication Expenses	20,083.00	74,521.10
Representation Expenses	391,867.74	1,340,594.55
Transportation and Delivery Expenses	20,811.92	155,330.56
Rent/Lease Expenses		
Membership Dues and Contributions to Organizations		101,534.00
Subscription Expenses		
Donations		89,215.00
Directors and Committee Members' Fees		
Other Maintenance and Operating Expenses	607,366.62	973,169.73
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>19,257,040.18</u>	<u>163,035,984.12</u>
Financial Expenses		
Financial Expenses (Administrative Expenses)		
Interest Expenses	494,760.48	4,770,994.39
Bank Charges		2,400.00
Other Financial Charges		
TOTAL FINANCIAL EXPENSES	<u>494,760.48</u>	<u>4,773,394.39</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Investment Property		
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	1,505,533.83	11,467,204.59
Depreciation-Buildings and Other Structures	495,546.24	3,283,934.42
Depreciation-Machinery and Equipment	209,603.57	1,879,798.59
Depreciation-Transportation Equipment	132,321.25	1,198,605.25
Depreciation-Furniture, Fixtures and Books	6,665.83	41,182.47
Depreciation-Service Concession Assets		
Depreciation-Other Property, Plant and Equipment	315,539.54	2,875,401.62
Amortization		
Amortization-Intangible Assets		
Amortization-Service Concession-Intangible Assets		
Impairment Loss		
Impairment Loss-Loans and Receivables		72,913.15
Impairment Loss-Other Receivables		
Impairment Loss-Inventories		
Impairment Loss-Investment Property		
Impairment Loss-Property, Plant and Equipment		
Impairment Loss-Intangible Assets		
Impairment Loss-Service Concession-Intangible Assets		
Impairment Loss-Other Assets		
Losses		
Loss on Sale of Investment Property		
Loss on Sale of Property, Plant and Equipment		
Loss on Sale of Intangible Assets		
Loss on Sale of Assets		
Loss of Assets		
Discounts and Rebates		
Other Discounts	62,708.50	568,526.35
Subsidy	16,517.25	150,733.80
Rebates		
TOTAL NON-CASH EXPENSES	<u>2,744,436.01</u>	<u>21,538,300.24</u>
TOTAL EXPENSES	<u>28,619,522.85</u>	<u>244,871,340.92</u>
NET INCOME (LOSS)	<u>7,344,015.54</u>	<u>65,716,722.46</u>

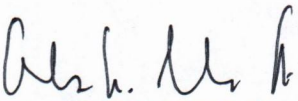
Prepared by:


 Analyst A. Gunita
 Corporate Accounts Analyst

Checked and Verified:


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

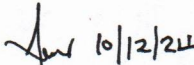
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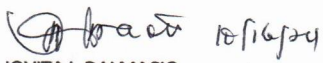

 ENGR. CARLOS N. SANTOS JR.
 General Manager
 10/24/24

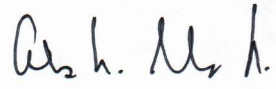
Republic of the Philippines
SANTA MARIA WATER DISTRICT
Statement of Cash Flows
For the period ending September 30, 2024

	Current Month	Year to Date
Cash Flows from Operating Activities		
Cash Inflows:		
Collection of Water Bills	34,936,056.48	294,311,317.28
Collection of Other Revenues	1,835,362.93	18,946,916.64
Collection of Franchise Tax	677,021.66	5,726,532.52
Collection of Guaranty Deposit	91,116.70	1,036,935.90
Refund of overpayment of expenses and Cash Advances	59,657.34	361,960.17
Receipt of Performance/Bidders/Bail Bonds	-	78,294.10
Restoration of cash for unreleased checks	-	22,405,560.15
Total Cash Inflows	37,599,215.11	342,867,516.76
Cash Outflows:		
Payment of Operating Expenses:		
Payroll	4,275,602.06	39,288,060.86
Fuel/Power for Pumping	2,341,766.44	21,622,051.12
Purchased Water	11,572,918.24	102,931,894.29
Chemicals	166,309.72	2,476,666.90
Other Operation and Maint. Expenses	2,350,577.31	19,769,734.75
Purchase of Inventory	2,860,807.13	31,182,140.17
Remittance of GSIS/PAG-IBIG/PHIC/Withholding Taxes	3,502,671.38	37,921,347.66
Reversal of Unreleased Checks	972,778.77	17,469,352.18
Refund for the Performance Security/Bid	296,000.00	296,000.00
Refund of guaranty/security deposits	-	105,518.43
Total Cash Outflows	28,339,431.05	273,062,766.36
Total Cash Provided (used) by Operating Activities	9,259,784.06	69,804,750.40
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	-	9,916,125.26
Purchase/construction of		
Land	12,427.57	2,536,430.40
Buildings	220,100.87	9,589,603.12
Other Property, Plant and Equipment	972,118.42	92,092,423.68
Total Cash Outflows	1,204,646.86	114,134,582.46
Total Cash Provided (Used) by Investing Activities	(1,204,646.86)	(114,134,582.46)
Cash Flows from Financing Activities		
Cash Inflows:		
Proceeds from Borrowings (Loans Payable)	1,330,578.13	115,680,993.69
Interest Income	20,579.43	54,915.45
Total Cash Inflows	1,351,157.56	115,735,909.14
Cash Outflows:		
Cash payment of int.on loans payable and other fin. charges	494,760.48	4,771,021.32
Payments of domestic and foreign loans	1,550,090.13	14,082,626.01
Total Cash Outflows	2,044,850.61	18,853,647.33
Total Cash Provided (used) by Financing Activities	(693,693.05)	96,882,261.81
Cash Provided by Operating, Investing and Financing Activities	7,361,444.15	52,552,429.75
Add: Cash and Cash Equivalents - Beginning	197,259,230.58	152,068,244.98
Cash and Cash Equivalents, Ending	204,620,674.73	204,620,674.73

Cash and Cash Equivalents and International Reserves	524,063.43
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	180,847,649.70
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - Loan Fund	1,656,581.61
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB) - Loan Fund	3,238,662.99
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (1)	41,659.08
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (2)	1,371,918.56
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP) - ADB Loan Fund (3)	-
Cash in Bank-Local Currency, Savings Account-Land Bank of the Philippines (SD)	16,875,139.36
Cash in Bank-Local Currency, Savings Account-Development Bank	-
	204,620,674.73


Analyst A. Gunita
Corporate Accounts Analyst


JOVITA I. DALMACIO
Department Manager, Administrative
& Finance and General Services 10/14/24


ENGR. CARLOS N. SANTOS JR. 10/24/24
General Manager

