



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED JANUARY 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	271,279.90	2.46%	359,020.84	2.49%	(87,740.94)	-24.44%
1-01-01-020 Petty Cash	10,000.00	0.09%	10,000.00	0.07%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	4,830,137.31	43.77%	6,279,152.63	43.54%	(1,449,015.32)	-23.08%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,922,996.70	53.68%	7,774,196.71	53.90%	(1,851,200.01)	-23.81%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>11,034,413.91</b>	<b>100.00%</b>	<b>14,422,370.18</b>	<b>100.00%</b>	<b>(3,387,956.27)</b>	<b>-71.33%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	8,134,910.57	114.75%	6,280,045.13	111.11%	1,854,865.44	29.54%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-23.98%	(1,351,753.88)	-23.92%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	676,686.00	9.55%	745,152.00	13.18%	(68,466.00)	-9.19%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.32%	(21,228.48)	-0.38%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>7,089,178.18</b>	<b>100.00%</b>	<b>5,652,214.77</b>	<b>100.00%</b>	<b>1,436,963.41</b>	<b>52.60%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,779,645.86	87.39%	4,518,827.70	80.39%	260,818.16	5.77%
1-04-04-010 Office Supplies Inventory	184,744.72	3.38%	329,118.49	5.85%	(144,373.77)	-43.87%
1-04-04-120 Chemicals & Filtering Supply Inventory	479,650.00	8.77%	748,300.00	13.31%	(268,650.00)	-35.90%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.46%	24,999.00	0.44%	0.00	0.00%
<b>Total Inventories</b>	<b>5,469,039.58</b>	<b>100.00%</b>	<b>5,621,245.19</b>	<b>100.00%</b>	<b>(152,205.61)</b>	<b>-2.71%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.89%	9,805.00	2.02%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	8.82%	45,758.82	9.42%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipt.	46,480.00	8.95%	46,480.00	9.57%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.88%	9,768.00	2.01%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	290,841.36	56.03%	257,265.50	52.99%	33,575.86	13.05%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	22.43%	116,447.40	23.98%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>519,100.58</b>	<b>100.00%</b>	<b>485,524.72</b>	<b>100.00%</b>	<b>33,575.86</b>	<b>6.92%</b>
<b>TOTAL CURRENT ASSET</b>	<b>24,111,732.25</b>		<b>26,181,354.86</b>		<b>(2,069,622.61)</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	184,000,676.91	146.19%	173,333,396.33	143.25%	10,667,280.58	6.15%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(58,135,428.14)	-46.19%	(52,328,854.79)	-43.25%	(5,806,573.35)	11.10%
<b>Net</b>	<b>125,865,248.77</b>	<b>100.00%</b>	<b>121,004,541.54</b>	<b>100.00%</b>	<b>4,860,707.23</b>	<b>4.02%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	38.82%	6,860,497.57	39.58%	238,084.28	3.47%
1-06-04-011 Accum Depn - Buildings	(1,804,628.86)	-9.87%	(1,638,145.46)	-9.45%	(166,483.40)	10.16%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	85.84%	14,330,418.84	82.68%	1,364,987.45	9.53%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(2,703,880.61)	-14.79%	(2,219,889.12)	-12.81%	(483,991.49)	21.80%
<b>Net</b>	<b>18,285,478.67</b>	<b>100.00%</b>	<b>17,332,881.83</b>	<b>100.00%</b>	<b>952,596.84</b>	<b>44.96%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	60,521,029.66	245.58%	58,074,965.88	206.20%	2,446,063.78	4.21%
1-06-05-011 Accum Depn - Machinery	(40,034,250.73)	-162.45%	(33,920,617.02)	-120.44%	(6,113,633.71)	18.02%
1-06-05-020 Office Equipment	78,435.02	0.32%	78,435.02	0.28%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.29%	(70,591.52)	-0.25%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,192,210.00	12.95%	3,026,110.00	10.74%	166,100.00	5.49%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,040,095.14)	-8.28%	(1,901,571.39)	-6.75%	(138,523.75)	7.28%
1-06-05-130 Sports Equipment	624,528.95	2.53%	624,528.95	2.22%	0.00	0.00%
1-06-05-131 Accum Depn - Sports Equipment	(191,011.07)	-0.78%	(142,471.64)	-0.51%	(48,539.43)	34.07%

		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	17.09%	3,785,220.38	13.44%	427,145.00	11.28%
1-06-05-991	Accum Depn - Other Equipment	(2,350,193.38)	-9.54%	(2,084,468.28)	-7.40%	(265,725.10)	12.75%
1-06-07-010	Furniture & Fixtures	1,489,497.87	6.04%	1,393,539.32	4.95%	95,958.55	6.89%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(787,621.42)	-3.20%	(698,500.41)	-2.48%	(89,121.01)	12.76%
	<b>Net</b>	<b>24,644,303.62</b>	<b>100.00%</b>	<b>28,164,579.29</b>	<b>100.00%</b>	<b>(3,520,275.67)</b>	<b>-12.50%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,318,102.73	254.79%	5,273,102.73	221.04%	45,000.00	0.85%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,230,854.10)	-154.79%	(2,887,562.83)	-121.04%	(343,291.27)	11.89%
	<b>Net</b>	<b>2,087,248.63</b>	<b>100.00%</b>	<b>2,385,539.90</b>	<b>100.00%</b>	<b>(298,291.27)</b>	<b>-12.50%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	0.00	0.00%	220,000.00	25.83%	(220,000.00)	-100.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	0.00	0.00%	631,700.90	74.17%	(631,700.90)	-100.00%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>0.00</b>	<b>0.00%</b>	<b>851,700.90</b>	<b>100.00%</b>	<b>(851,700.90)</b>	<b>-100.00%</b>
	<b>Total Property, Plant and Equipment</b>	<b>170,882,279.69</b>		<b>169,739,243.46</b>		<b>1,143,036.23</b>	<b>0.67%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	99.13%	556,900.84	91.36%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(349,150.71)	-62.15%	(301,360.72)	-49.44%	(47,789.99)	15.86%
1-08-99-020	Development in Progress- Computer Software	354,060.00	63.02%	354,060.00	58.08%	0.00	0.00%
	<b>Net</b>	<b>561,810.13</b>	<b>100.00%</b>	<b>609,600.12</b>	<b>100.00%</b>	<b>(47,789.99)</b>	<b>-7.84%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	21,000.00	5.72%	(21,000.00)	-100.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	89,681.76	30.28%	93,577.80	25.47%	(3,896.04)	-4.16%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	206,465.64	69.71%	252,658.14	68.78%	(46,192.50)	-18.28%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	32.01	0.01%	122.60	0.03%	(90.59)	-73.89%
	<b>Total Other Assets</b>	<b>296,179.41</b>	<b>100.00%</b>	<b>367,358.54</b>	<b>100.00%</b>	<b>(71,179.13)</b>	<b>-19.38%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>171,740,269.23</b>		<b>170,716,202.12</b>		<b>1,024,067.11</b>	
	<b>TOTAL ASSETS</b>	<b>195,852,001.48</b>		<b>196,897,556.98</b>		<b>(1,045,555.50)</b>	<b>-0.53%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	4,361,882.88	100.00%	2,339,035.01	100.00%	2,022,847.87	86.48%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>4,361,882.88</b>	<b>100.00%</b>	<b>2,339,035.01</b>	<b>100.00%</b>	<b>2,022,847.87</b>	<b>86.48%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	147,511.03	94.52%	103,360.56	94.96%	44,150.47	42.72%
2-02-01-020	Due to GSIS	1,500.25	0.96%	1,883.46	1.73%	(383.21)	-20.35%
2-02-01-030	Due to PAG-IBIG	(50.00)	-0.03%	0.00	0.00%	(50.00)	0.00%
2-02-01-040	Due to PhilHealth	7,100.00	4.55%	3,600.00	3.31%	3,500.00	97.22%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Inter-Agency Payable</b>		<b>156,061.28</b>	<b>100.00%</b>	<b>108,844.02</b>	<b>100.00%</b>	<b>47,217.26</b>	<b>43.38%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	18,974.00	1.83%	28,818.30	2.75%	(9,844.30)	-34.16%
2-04-01-050	Customers Deposit Payable	1,019,884.68	98.17%	1,019,884.68	97.25%	0.00	0.00%
<b>Total Trust Liabilities</b>		<b>1,038,858.68</b>	<b>100.00%</b>	<b>1,048,702.98</b>	<b>100.00%</b>	<b>(9,844.30)</b>	<b>-0.94%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,556,802.84</b>		<b>3,496,582.01</b>		<b>2,060,220.83</b>	<b>58.92%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	288,935.50	100.00%	1,298,033.50	100.00%	(1,009,098.00)	-77.74%
<b>Total Deferred Credits</b>		<b>288,935.50</b>	<b>100.00%</b>	<b>1,298,033.50</b>	<b>100.00%</b>	<b>(1,009,098.00)</b>	<b>-77.74%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>288,935.50</b>		<b>1,298,033.50</b>		<b>(1,009,098.00)</b>	
<b>TOTAL LIABILITIES</b>	<b>5,845,738.34</b>		<b>4,794,615.51</b>		<b>1,051,122.83</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.71%	47,872,934.56	24.92%	973,448.00	2.03%
30701 RETAINED EARNINGS / (DEFICIT)	141,159,880.58	74.29%	144,230,006.91	75.08%	(3,070,126.33)	-2.13%
<b>TOTAL EQUITY</b>	<b>190,006,263.14</b>	<b>100.00%</b>	<b>192,102,941.47</b>	<b>100.00%</b>	<b>(2,096,678.33)</b>	<b>-1.09%</b>
<b>TOTAL LIABILITITES &amp; EQUITY</b>	<b>195,852,001.48</b>		<b>196,897,556.98</b>		<b>(1,045,555.50)</b>	<b>-0.53%</b>

Prepared by:

*MA*  
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 Data Controller/DIC Administrative & General Services

Reviewed by:

*REA T. SOBERANO*  
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 CSA-A/OIC Finance and Commercial Division

Noted by:

*ENGR. MANFRED M. FUENTESFINA*  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**  
 FOR THE MONTH ENDED FEBRUARY 28, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	400,895.44	3.50%	491,721.74	3.72%	(90,826.30)	-18.47%
1-01-01-020 Petty Cash	10,000.00	0.09%	10,000.00	0.08%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	5,109,309.87	44.64%	5,329,397.63	40.27%	(220,087.76)	-4.13%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,924,268.24	51.77%	7,402,401.20	55.94%	(1,478,132.96)	-19.97%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>11,444,473.55</b>	<b>100.00%</b>	<b>13,233,520.57</b>	<b>100.00%</b>	<b>(1,789,047.02)</b>	<b>-42.57%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	8,513,685.20	113.46%	6,495,105.81	110.34%	2,018,579.39	31.08%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-22.65%	(1,351,753.88)	-22.96%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	712,686.00	9.50%	764,572.00	12.99%	(51,886.00)	-6.79%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.30%	(21,228.48)	-0.36%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>7,503,952.81</b>	<b>100.00%</b>	<b>5,886,695.45</b>	<b>100.00%</b>	<b>1,617,257.36</b>	<b>56.54%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,290,370.66	81.86%	4,099,926.25	80.21%	190,444.41	4.65%
1-04-04-010 Office Supplies Inventory	173,402.88	3.31%	294,934.89	5.77%	(121,532.01)	-41.21%
1-04-04-120 Chemicals & Filtering Supply Inventory	752,540.00	14.36%	691,650.00	13.53%	60,890.00	8.80%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.48%	24,999.00	0.49%	0.00	0.00%
<b>Total Inventories</b>	<b>5,241,312.54</b>	<b>100.00%</b>	<b>5,111,510.14</b>	<b>100.00%</b>	<b>129,802.40</b>	<b>2.54%</b>

	YEAR TO DATE					
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<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.89%	9,805.00	2.02%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	8.82%	45,758.82	9.42%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	8.95%	46,480.00	9.57%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.88%	9,768.00	2.01%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	290,841.36	56.03%	257,265.50	52.99%	33,575.86	13.05%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	22.43%	116,447.40	23.98%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>519,100.58</b>	<b>100.00%</b>	<b>485,524.72</b>	<b>100.00%</b>	<b>33,575.86</b>	<b>6.92%</b>
<b>TOTAL CURRENT ASSET</b>	<b>24,708,839.48</b>		<b>24,717,250.88</b>		<b>(8,411.40)</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	184,434,730.06	146.58%	174,232,127.69	143.50%	10,202,602.37	5.86%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(58,611,181.98)	-46.58%	(52,814,051.67)	-43.50%	(5,797,130.31)	10.98%
<b>Net</b>	<b>125,823,548.08</b>	<b>100.00%</b>	<b>121,418,076.02</b>	<b>100.00%</b>	<b>4,405,472.06</b>	<b>3.63%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	38.95%	6,860,497.57	39.70%	238,084.28	3.47%
1-06-04-011 Accum Deprn - Buildings	(1,819,061.68)	-9.98%	(1,651,968.24)	-9.56%	(167,093.44)	10.11%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	86.11%	14,330,418.84	82.93%	1,364,987.45	9.53%
1-06-04-071 Accum Deprn- Water, Plant, Structure & Improvements	(2,748,680.13)	-15.08%	(2,258,254.53)	-13.07%	(490,425.60)	21.72%
<b>Net</b>	<b>18,226,246.33</b>	<b>100.00%</b>	<b>17,280,693.64</b>	<b>100.00%</b>	<b>945,552.69</b>	<b>44.83%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	60,584,029.66	250.78%	58,178,821.88	210.10%	2,405,207.78	4.13%
1-06-05-011 Accum Deprn - Machinery	(40,481,373.24)	-167.57%	(34,459,483.13)	-124.45%	(6,021,890.11)	17.48%
1-06-05-020 Office Equipment	78,435.02	0.32%	78,435.02	0.28%	0.00	0.00%
1-06-05-021 Accum Deprn - Office Equipment	(70,591.52)	-0.29%	(70,591.52)	-0.25%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,192,210.00	13.21%	3,026,110.00	10.93%	166,100.00	5.49%
1-06-05-031 Accum Deprn - Info & Comm Technology Equipment	(2,070,323.54)	-8.57%	(1,910,720.49)	-6.90%	(159,603.05)	8.35%
1-06-05-130 Sports Equipment	624,528.95	2.59%	624,528.95	2.26%	0.00	0.00%
1-06-05-131 Accum Deprn - Sports Equipment	(196,461.86)	-0.81%	(146,388.79)	-0.53%	(50,073.07)	34.21%


		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	17.44%	3,785,220.38	13.67%	427,145.00	11.28%
1-06-05-991	Accum Depn - Other Equipment	(2,394,063.87)	-9.91%	(2,104,270.83)	-7.60%	(289,793.04)	13.77%
1-06-07-010	Furniture & Fixtures	1,489,497.87	6.17%	1,393,539.32	5.03%	95,958.55	6.89%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(809,959.93)	-3.35%	(704,683.19)	-2.54%	(105,276.74)	14.94%
	<b>Net</b>	<b>24,158,292.92</b>	<b>100.00%</b>	<b>27,690,517.60</b>	<b>100.00%</b>	<b>(3,532,224.68)</b>	<b>-12.76%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,318,102.73	258.58%	5,273,102.73	223.74%	45,000.00	0.85%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,261,415.18)	-158.58%	(2,916,292.61)	-123.74%	(345,122.57)	11.83%
	<b>Net</b>	<b>2,056,687.55</b>	<b>100.00%</b>	<b>2,356,810.12</b>	<b>100.00%</b>	<b>(300,122.57)</b>	<b>-12.73%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	0.00	0.00%	220,000.00	23.14%	(220,000.00)	-100.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	0.00	0.00%	730,855.90	76.86%	(730,855.90)	-100.00%
1-06-99-060	Construction in Progress -Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>0.00</b>	<b>0.00%</b>	<b>950,855.90</b>	<b>100.00%</b>	<b>(950,855.90)</b>	<b>-100.00%</b>
	<b>Total Property, Plant and Equipment</b>	<b>170,264,774.88</b>		<b>169,696,953.28</b>		<b>567,821.60</b>	<b>0.33%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	99.88%	556,900.84	91.84%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(353,383.21)	-63.38%	(304,593.22)	-50.23%	(48,789.99)	16.02%
1-08-99-020	Development in Progress- Computer Software	354,060.00	63.50%	354,060.00	58.39%	0.00	0.00%
	<b>Net</b>	<b>557,577.63</b>	<b>100.00%</b>	<b>606,367.62</b>	<b>100.00%</b>	<b>(48,789.99)</b>	<b>-8.05%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	27,000.00	6.92%	(27,000.00)	-100.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	98,452.96	32.22%	109,664.30	28.12%	(11,211.34)	-10.22%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	206,465.64	67.57%	252,658.14	64.80%	(46,192.50)	-18.28%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	617.58	0.20%	599.39	0.15%	18.19	3.03%
	<b>Total Other Assets</b>	<b>305,536.18</b>	<b>100.00%</b>	<b>389,921.83</b>	<b>100.00%</b>	<b>(84,385.65)</b>	<b>-21.64%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>171,127,888.69</b>		<b>170,693,242.73</b>		<b>434,645.96</b>	
	<b>TOTAL ASSETS</b>	<b>195,836,728.17</b>		<b>195,410,493.61</b>		<b>426,234.56</b>	<b>0.22%</b>



	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	4,025,003.80	100.00%	644,163.68	100.00%	3,380,840.12	524.84%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Payable</b>	<b>4,025,003.80</b>	<b>100.00%</b>	<b>644,163.68</b>	<b>100.00%</b>	<b>3,380,840.12</b>	<b>524.84%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	81,618.67	81.15%	170,123.79	93.41%	(88,505.12)	-52.02%
2-02-01-020	Due to GSIS	4,654.71	4.63%	4,800.96	2.64%	(146.25)	-3.05%
2-02-01-030	Due to PAG-IBIG	99.99	0.10%	0.00	0.00%	99.99	0.00%
2-02-01-040	Due to PhilHealth	14,200.00	14.12%	7,200.00	3.95%	7,000.00	97.22%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Inter-Agency Payable</b>	<b>100,573.37</b>	<b>100.00%</b>	<b>182,124.75</b>	<b>100.00%</b>	<b>(81,551.38)</b>	<b>-44.78%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	18,974.00	1.83%	0.00	0.00%	18,974.00	0.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	98.17%	1,019,884.68	100.00%	0.00	0.00%
	<b>Total Trust Liabilities</b>	<b>1,038,858.68</b>	<b>100.00%</b>	<b>1,019,884.68</b>	<b>100.00%</b>	<b>18,974.00</b>	<b>1.86%</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>5,164,435.85</b>		<b>1,846,173.11</b>		<b>3,318,262.74</b>	<b>179.74%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	288,935.50	100.00%	934,223.50	100.00%	(645,288.00)	-69.07%
	<b>Total Deferred Credits</b>	<b>288,935.50</b>	<b>100.00%</b>	<b>934,223.50</b>	<b>100.00%</b>	<b>(645,288.00)</b>	<b>-69.07%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>288,935.50</b>		<b>934,223.50</b>		<b>(645,288.00)</b>	
<b>TOTAL LIABILITIES</b>	<b>5,453,371.35</b>		<b>2,780,396.61</b>		<b>2,672,974.74</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.66%	48,246,494.56	25.05%	599,888.00	1.24%
30701 RETAINED EARNINGS / (DEFICIT)	141,536,974.26	74.34%	144,383,602.44	74.95%	(2,846,628.18)	-1.97%
<b>TOTAL EQUITY</b>	<b>190,383,356.82</b>	<b>100.00%</b>	<b>192,630,097.00</b>	<b>100.00%</b>	<b>(2,246,740.18)</b>	<b>-1.17%</b>
<b>TOTAL LIABILITITES &amp; EQUITY</b>	<b>195,836,728.17</b>		<b>195,410,493.61</b>		<b>426,234.56</b>	<b>0.22%</b>


Prepared by:

  
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**REA T. SOBERANO**  
 CSA-A/OIC Finance and Commercial Division

Noted by:

  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines

**SAGAY WATER DISTRICT**

Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental

Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED MARCH 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	256,253.22	2.49%	258,676.87	1.90%	(2,423.65)	-0.94%
1-01-01-020 Petty Cash	10,000.00	0.10%	10,000.00	0.07%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	4,088,867.00	39.77%	5,940,335.20	43.64%	(1,851,468.20)	-31.17%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,925,793.92	57.64%	7,404,452.87	54.39%	(1,478,658.95)	-19.97%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>10,280,914.14</b>	<b>100.00%</b>	<b>13,613,464.94</b>	<b>100.00%</b>	<b>(3,332,550.80)</b>	<b>-52.07%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	7,709,726.28	114.66%	6,034,677.89	110.00%	1,675,048.39	27.76%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-25.28%	(1,351,753.88)	-24.64%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	736,486.00	10.95%	824,622.00	15.03%	(88,136.00)	-10.69%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.34%	(21,228.48)	-0.39%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>6,723,793.89</b>	<b>100.00%</b>	<b>5,486,317.53</b>	<b>100.00%</b>	<b>1,237,476.36</b>	<b>49.32%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,773,750.29	85.69%	3,923,369.70	81.19%	850,380.59	21.67%
1-04-04-010 Office Supplies Inventory	123,506.00	2.22%	281,022.98	5.82%	(157,516.98)	-56.05%
1-04-04-120 Chemicals & Filtering Supply Inventory	648,770.00	11.65%	602,650.00	12.47%	46,120.00	7.65%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.45%	24,999.00	0.52%	0.00	0.00%
<b>Total Inventories</b>	<b>5,571,025.29</b>	<b>100.00%</b>	<b>4,832,041.68</b>	<b>100.00%</b>	<b>738,983.61</b>	<b>15.29%</b>


	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>10405 SEMI-EXPENDABLE</b>							
1-04-05-010	Semi-Expendable Machinery	9,805.00	1.89%	9,805.00	2.02%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	8.82%	45,758.82	9.42%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equip.	46,480.00	8.95%	46,480.00	9.57%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	1.88%	9,768.00	2.01%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	290,841.36	56.03%	257,265.50	52.99%	33,575.86	13.05%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	22.43%	116,447.40	23.98%	0.00	0.00%
	<b>Total Semi-Expendable</b>	<b>519,100.58</b>	<b>100.00%</b>	<b>485,524.72</b>	<b>100.00%</b>	<b>33,575.86</b>	<b>6.92%</b>
	<b>TOTAL CURRENT ASSET</b>	<b>23,094,833.90</b>		<b>24,417,348.87</b>		<b>(1,322,514.97)</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>							
<b>10603 INFRASTRUCTURE ASSET</b>							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	185,121,193.53	146.88%	175,528,704.61	143.61%	9,592,488.92	5.46%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(59,082,002.13)	-46.88%	(53,299,324.82)	-43.61%	(5,782,677.31)	10.85%
	<b>Net</b>	<b>126,039,191.40</b>	<b>100.00%</b>	<b>122,229,379.79</b>	<b>100.00%</b>	<b>3,809,811.61</b>	<b>3.12%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>							
1-06-04-010	Buildings	7,098,581.85	39.07%	6,860,497.57	39.82%	238,084.28	3.47%
1-06-04-011	Accum Depn - Buildings	(1,833,494.50)	-10.09%	(1,665,791.02)	-9.67%	(167,703.48)	10.07%
1-06-04-070	Water Plant, Structure and Improvements	15,695,406.29	86.40%	14,330,418.84	83.18%	1,364,987.45	9.53%
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements	(2,793,479.65)	-15.38%	(2,296,619.94)	-13.33%	(496,859.71)	21.63%
	<b>Net</b>	<b>18,167,013.99</b>	<b>100.00%</b>	<b>17,228,505.45</b>	<b>100.00%</b>	<b>938,508.54</b>	<b>44.70%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>							
1-06-05-010	Machinery	60,678,181.66	256.18%	59,376,157.66	209.31%	1,302,024.00	2.19%
1-06-05-011	Accum Depn - Machinery	(40,946,818.08)	-172.88%	(34,996,639.91)	-123.37%	(5,950,178.17)	17.00%
1-06-05-020	Office Equipment	78,435.02	0.33%	78,435.02	0.28%	0.00	0.00%
1-06-05-021	Accum Depn - Office Equipment	(70,591.52)	-0.30%	(70,591.52)	-0.25%	0.00	0.00%
1-06-05-030	Information and Communication Technology Equipment	3,192,210.00	13.48%	3,026,110.00	10.67%	166,100.00	5.49%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(2,101,316.94)	-8.87%	(1,919,869.59)	-6.77%	(181,447.35)	9.45%
1-06-05-130	Sports Equipment	624,528.95	2.64%	624,528.95	2.20%	0.00	0.00%
1-06-05-131	Accum Depn - Sports Equipment	(201,912.64)	-0.85%	(150,305.94)	-0.53%	(51,606.70)	34.33%

		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	17.78%	3,840,920.38	13.54%	371,445.00	9.67%
1-06-05-991	Accum Depn - Other Equipment	(2,437,220.36)	-10.29%	(2,124,073.38)	-7.49%	(313,146.98)	-14.74%
1-06-07-010	Furniture & Fixtures	1,489,497.87	6.29%	1,393,539.32	4.91%	95,958.55	6.89%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(831,848.44)	-3.51%	(710,865.97)	-2.51%	(120,982.47)	-17.02%
	<b>Net</b>	<b>23,685,510.90</b>	<b>100.00%</b>	<b>28,367,345.02</b>	<b>100.00%</b>	<b>(4,681,834.12)</b>	<b>-16.50%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,525,102.73	247.19%	5,318,102.73	224.10%	207,000.00	3.89%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,289,906.26)	-147.19%	(2,945,022.39)	-124.10%	(344,883.87)	-11.71%
	<b>Net</b>	<b>2,235,196.47</b>	<b>100.00%</b>	<b>2,373,080.34</b>	<b>100.00%</b>	<b>(137,883.87)</b>	<b>-5.81%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	0.00	0.00%	857,534.40	100.00%	(857,534.40)	-100.00%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>0.00</b>	<b>0.00%</b>	<b>857,534.40</b>	<b>100.00%</b>	<b>(857,534.40)</b>	<b>-100.00%</b>
	<b>Total Property, Plant and Equipment</b>	<b>170,126,912.76</b>		<b>171,055,845.00</b>		<b>(928,932.24)</b>	<b>-0.54%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	100.64%	556,900.84	92.49%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(357,615.71)	-64.63%	(308,825.71)	-51.29%	(48,790.00)	15.80%
1-08-99-020	Development in Progress- Computer Software	354,060.00	63.99%	354,060.00	58.80%	0.00	0.00%
	<b>Net</b>	<b>553,345.13</b>	<b>100.00%</b>	<b>602,135.13</b>	<b>100.00%</b>	<b>(48,790.00)</b>	<b>-8.10%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	20,160.00	6.18%	(20,160.00)	-100.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	97,993.04	32.05%	97,883.10	30.02%	109.94	0.11%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	206,465.64	67.53%	206,465.64	63.33%	0.00	0.00%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	1,268.20	0.41%	1,523.36	0.47%	(255.16)	-16.75%
	<b>Total Other Assets</b>	<b>305,726.88</b>	<b>100.00%</b>	<b>326,032.10</b>	<b>100.00%</b>	<b>(20,305.22)</b>	<b>-6.23%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>170,985,984.77</b>		<b>171,984,012.23</b>		<b>(998,027.46)</b>	
	<b>TOTAL ASSETS</b>	<b>194,080,818.67</b>		<b>196,401,361.10</b>		<b>(2,320,542.43)</b>	<b>-1.18%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	1,501,512.09	100.00%	1,636,009.96	100.00%	(134,497.87)	-8.22%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Payable</b>	<b>1,501,512.09</b>	<b>100.00%</b>	<b>1,636,009.96</b>	<b>100.00%</b>	<b>(134,497.87)</b>	<b>-8.22%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	541,823.92	97.62%	644,241.70	99.93%	(102,417.78)	-15.90%
2-02-01-020	Due to GSIS	12,986.07	2.34%	422.82	0.07%	12,563.25	2971.30%
2-02-01-030	Due to PAG-IBIG	199.99	0.04%	0.00	0.00%	199.99	0.00%
2-02-01-040	Due to PhilHealth	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Inter-Agency Payable</b>	<b>555,009.98</b>	<b>100.00%</b>	<b>644,664.52</b>	<b>100.00%</b>	<b>(89,654.54)</b>	<b>-13.91%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	18,974.00	1.83%	0.00	0.00%	18,974.00	0.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	98.17%	1,024,884.68	100.00%	(5,000.00)	-0.49%
	<b>Total Trust Liabilities</b>	<b>1,038,858.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>13,974.00</b>	<b>1.36%</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>3,095,380.75</b>		<b>3,305,559.16</b>		<b>(210,178.41)</b>	<b>-6.36%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	288,935.50	100.00%	312,335.50	100.00%	(23,400.00)	-7.49%
	<b>Total Deferred Credits</b>	<b>288,935.50</b>	<b>100.00%</b>	<b>312,335.50</b>	<b>100.00%</b>	<b>(23,400.00)</b>	<b>-7.49%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>288,935.50</b>		<b>312,335.50</b>		<b>(23,400.00)</b>	
<b>TOTAL LIABILITIES</b>	<b>3,384,316.25</b>		<b>3,617,894.66</b>		<b>(233,578.41)</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.61%	48,846,382.56	25.34%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	141,850,119.86	74.39%	143,937,083.88	74.66%	(2,086,964.02)	-1.45%
<b>TOTAL EQUITY</b>	<b>190,696,502.42</b>	<b>100.00%</b>	<b>192,783,466.44</b>	<b>100.00%</b>	<b>(2,086,964.02)</b>	<b>-1.08%</b>
<b>TOTAL LIABILITITES &amp; EQUITY</b>	<b>194,080,818.67</b>		<b>196,401,361.10</b>		<b>(2,320,542.43)</b>	<b>-1.18%</b>

Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Data Controller/OIC Administrative & General Services

Reviewed by:

  
**REA T. SOBERANO**  
 CSA-A/OIC Finance and Commercial Division

Noted by:

  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0719; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED APRIL 30, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	371,935.67	2.86%	296,626.11	2.18%	75,309.56	25.39%
1-01-01-020 Petty Cash	10,000.00	0.08%	10,000.00	0.07%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	6,701,079.80	51.51%	5,891,191.49	43.30%	809,888.31	13.75%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,927,066.33	45.56%	7,406,219.55	54.44%	(1,479,153.22)	-19.97%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>13,016,081.80</b>	<b>100.00%</b>	<b>13,604,037.15</b>	<b>100.00%</b>	<b>(593,955.35)</b>	<b>19.16%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	9,103,720.98	112.12%	6,902,347.15	108.65%	2,201,373.83	31.89%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-20.93%	(1,351,753.88)	-21.28%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	738,336.00	9.09%	823,572.00	12.96%	(85,236.00)	-10.35%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.28%	(21,228.48)	-0.33%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>8,119,638.59</b>	<b>100.00%</b>	<b>6,352,936.79</b>	<b>100.00%</b>	<b>1,766,701.80</b>	<b>53.79%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,365,540.22	79.68%	3,866,247.00	82.71%	499,293.22	12.91%
1-04-04-010 Office Supplies Inventory	135,270.35	2.47%	247,631.48	5.30%	(112,361.13)	-45.37%
1-04-04-120 Chemicals & Filtering Supply Inventory	952,825.00	17.39%	535,700.00	11.46%	417,125.00	77.87%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.46%	24,999.00	0.53%	0.00	0.00%
<b>Total Inventories</b>	<b>5,478,634.57</b>	<b>100.00%</b>	<b>4,674,577.48</b>	<b>100.00%</b>	<b>804,057.09</b>	<b>17.20%</b>



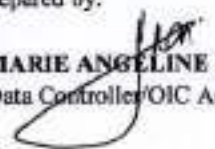
	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.02%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.42%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	7.10%	46,480.00	9.57%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.01%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	257,265.50	52.99%	169,057.86	65.71%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	23.98%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>485,524.72</b>	<b>100.00%</b>	<b>169,057.86</b>	<b>34.82%</b>
<b>TOTAL CURRENT ASSET</b>	<b>27,262,937.54</b>		<b>25,117,076.14</b>		<b>2,145,861.40</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	186,347,727.90	146.97%	175,802,289.21	144.09%	10,545,438.69	6.00%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(59,554,802.08)	-46.97%	(53,793,628.53)	-44.09%	(5,761,173.55)	10.71%
<b>Net</b>	<b>126,792,925.82</b>	<b>100.00%</b>	<b>122,008,660.68</b>	<b>100.00%</b>	<b>4,784,265.14</b>	<b>3.92%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	39.20%	6,860,497.57	37.94%	238,084.28	3.47%
1-06-04-011 Accum Depn - Buildings	(1,847,927.32)	-10.21%	(1,679,613.80)	-9.29%	(168,313.52)	10.02%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	86.68%	15,235,703.24	84.26%	459,703.05	3.02%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(2,838,279.17)	-15.67%	(2,334,985.35)	-12.91%	(503,293.82)	21.55%
<b>Net</b>	<b>18,107,781.65</b>	<b>100.00%</b>	<b>18,081,601.66</b>	<b>100.00%</b>	<b>26,179.99</b>	<b>38.06%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	60,678,181.66	262.34%	59,823,637.66	211.71%	854,544.00	1.43%
1-06-05-011 Accum Depn - Machinery	(41,401,279.87)	-179.00%	(35,514,555.77)	-125.68%	(5,886,724.10)	16.58%
1-06-05-020 Office Equipment	78,435.02	0.34%	78,435.02	0.28%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.31%	(70,591.52)	-0.25%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,192,210.00	13.80%	3,026,110.00	10.71%	166,100.00	5.49%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,132,310.34)	-9.22%	(1,929,018.69)	-6.83%	(203,291.65)	10.54%
1-06-05-130 Sports Equipment	624,528.95	2.70%	624,528.95	2.21%	0.00	0.00%
1-06-05-131 Accum Depn - Sports Equipment	(207,363.43)	-0.90%	(154,223.09)	-0.55%	(53,140.34)	34.46%

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990 Other Equipment	4,212,365.38	18.21%	3,840,920.38	13.59%	371,445.00	9.67%
1-06-05-991 Accum Deprn - Other Equipment	(2,480,237.60)	-10.72%	(2,144,293.68)	-7.59%	(335,943.92)	15.67%
1-06-07-010 Furniture & Fixtures	1,489,497.87	6.44%	1,393,539.32	4.93%	95,958.55	6.89%
1-06-07-011 Accum Deprn - Furnitures & Fixtures	(853,736.95)	-3.69%	(717,048.75)	-2.54%	(136,688.20)	19.06%
<b>Net</b>	<b>23,129,699.17</b>	<b>100.00%</b>	<b>28,257,439.83</b>	<b>100.00%</b>	<b>(5,127,740.66)</b>	<b>-18.15%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>						
1-06-06-010 Motor Vehicles	5,525,102.73	250.50%	5,318,102.73	226.87%	207,000.00	3.89%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(3,319,432.34)	-150.50%	(2,973,977.17)	-126.87%	(345,455.17)	11.62%
<b>Net</b>	<b>2,205,670.39</b>	<b>100.00%</b>	<b>2,344,125.56</b>	<b>100.00%</b>	<b>(138,455.17)</b>	<b>-5.91%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>						
1-06-99-020 Construction in Progress - Infrastructure Assets	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-06-99-030 Construction in Progress - Buildings & Other Structures	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Net</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>170,236,077.03</b>		<b>170,691,827.73</b>		<b>(455,750.70)</b>	<b>-0.27%</b>
<b>INTANGIBLE ASSETS</b>						
<b>10801 INTANGIBLE ASSETS</b>						
1-08-01-020 Computer Software	556,900.84	101.42%	556,900.84	92.99%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(361,848.21)	-65.90%	(312,058.21)	-52.10%	(49,790.00)	15.96%
1-08-99-020 Development in Progress- Computer Software	354,060.00	64.48%	354,060.00	59.12%	0.00	0.00%
<b>Net</b>	<b>549,112.63</b>	<b>100.00%</b>	<b>598,902.63</b>	<b>100.00%</b>	<b>(49,790.00)</b>	<b>-8.31%</b>
<b>OTHER ASSETS</b>						
<b>19901 ADVANCES</b>						
1-99-01-020 Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040 Advances to Officers & Employee	0.00	0.00%	88,101.00	22.28%	(88,101.00)	-100.00%
<b>19902 PREPAYMENTS</b>						
1-99-02-050 Prepaid Insurance	89,998.58	30.32%	99,603.79	25.19%	(9,605.21)	-9.64%
<b>19903 DEPOSITS</b>						
1-99-03-020 Guaranty Deposits	206,465.64	69.56%	206,465.64	52.22%	0.00	0.00%
<b>19999 OTHER ASSETS</b>						
1-99-02-080 Withholding Tax at Source	353.98	0.12%	1,223.32	0.31%	(869.34)	-71.06%
<b>Total Other Assets</b>	<b>296,818.20</b>	<b>100.00%</b>	<b>395,393.75</b>	<b>100.00%</b>	<b>(98,575.55)</b>	<b>-24.93%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>171,082,007.86</b>		<b>171,686,124.11</b>		<b>(604,116.25)</b>	
<b>TOTAL ASSETS</b>	<b>198,344,945.40</b>		<b>196,803,200.25</b>		<b>1,541,745.15</b>	<b>0.78%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	4,466,024.11	100.00%	1,563,302.02	100.00%	2,902,722.09	185.68%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Payable</b>	<b>4,466,024.11</b>	<b>100.00%</b>	<b>1,563,302.02</b>	<b>100.00%</b>	<b>2,902,722.09</b>	<b>185.68%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	143,735.18	78.37%	126,544.09	78.31%	17,191.09	13.59%
2-02-01-020	Due to GSIS	29,954.22	16.33%	28,001.75	17.33%	1,952.47	6.97%
2-02-01-030	Due to PAG-IBIG	99.99	0.05%	2,493.36	1.54%	(2,393.37)	-95.99%
2-02-01-040	Due to PhilHealth	6,400.00	3.49%	4,544.68	2.81%	1,855.32	40.82%
2-02-01-110	Due to SSS	3,225.00	1.76%	0.00	0.00%	3,225.00	0.00%
	<b>Total Inter-Agency Payable</b>	<b>183,414.39</b>	<b>100.00%</b>	<b>161,583.88</b>	<b>100.00%</b>	<b>21,830.51</b>	<b>13.51%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050	Customers Deposit Payable	1,024,884.68	100.00%	1,024,884.68	100.00%	0.00	0.00%
	<b>Total Trust Liabilities</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>5,674,323.18</b>		<b>2,749,770.58</b>		<b>2,924,552.60</b>	<b>106.36%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	288,935.50	100.00%	313,085.50	100.00%	(24,150.00)	-7.71%
	<b>Total Deferred Credits</b>	<b>288,935.50</b>	<b>100.00%</b>	<b>313,085.50</b>	<b>100.00%</b>	<b>(24,150.00)</b>	<b>-7.71%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	(540.00)	100.00%	19,224.62	100.00%	(19,764.62)	-102.81%
<b>Total Other Payables</b>	<b>(540.00)</b>	<b>100.00%</b>	<b>19,224.62</b>	<b>100.00%</b>	<b>(19,764.62)</b>	<b>-102.81%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>288,395.50</b>		<b>332,310.12</b>		<b>(43,914.62)</b>	
<b>TOTAL LIABILITIES</b>	<b>5,962,718.68</b>		<b>3,082,080.70</b>		<b>2,880,637.98</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.39%	48,846,382.56	25.21%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	143,535,844.16	74.61%	144,874,736.99	74.79%	(1,338,892.83)	-0.92%
<b>TOTAL EQUITY</b>	<b>192,382,226.72</b>	<b>100.00%</b>	<b>193,721,119.55</b>	<b>100.00%</b>	<b>(1,338,892.83)</b>	<b>-0.69%</b>
<b>TOTAL LIABILITITES &amp; EQUITY</b>	<b>198,344,945.40</b>		<b>196,803,200.25</b>		<b>1,541,745.15</b>	<b>0.78%</b>

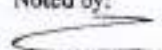
Prepared by:

  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Data Controller/OIC Administrative & General Services

Reviewed by:

  
**REA T. SOBERANO**  
 CSA-A/OIC Finance and Commercial Division

Noted by:

  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED MAY 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	195,947.47	0.92%	234,642.58	1.84%	(38,695.11)	-16.49%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.08%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	15,070,177.36	71.07%	5,065,361.38	39.83%	10,004,815.98	197.51%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,928,382.03	27.96%	7,407,985.82	58.25%	(1,479,603.79)	-19.97%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>21,204,506.86</b>	<b>100.00%</b>	<b>12,717,989.78</b>	<b>100.00%</b>	<b>8,486,517.08</b>	<b>161.05%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	8,392,246.09	112.62%	6,380,096.75	109.54%	2,012,149.34	31.54%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-22.81%	(1,351,753.88)	-23.21%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	781,981.00	10.49%	817,472.00	14.03%	(35,491.00)	-4.34%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.30%	(21,228.48)	-0.36%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>7,451,808.70</b>	<b>100.00%</b>	<b>5,824,586.39</b>	<b>100.00%</b>	<b>1,627,222.31</b>	<b>59.45%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,049,568.04	79.78%	4,901,441.70	85.51%	(851,873.66)	-17.38%
1-04-04-010 Office Supplies Inventory	85,779.05	1.69%	316,034.28	5.51%	(230,255.23)	-72.86%
1-04-04-120 Chemicals & Filtering Supply Inventory	815,880.00	16.07%	489,350.00	8.54%	326,530.00	66.73%
1-04-04-990 Other Supplies and Materials Inventory	124,899.00	2.46%	24,999.00	0.44%	99,900.00	399.62%
<b>Total Inventories</b>	<b>5,076,126.09</b>	<b>100.00%</b>	<b>5,731,824.98</b>	<b>100.00%</b>	<b>(655,698.89)</b>	<b>-11.44%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>10405 SEMI-EXPENDABLE</b>							
1-04-05-010	Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.08%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equipt.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
	<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
	<b>TOTAL CURRENT ASSET</b>	<b>34,387,024.23</b>		<b>24,746,407.87</b>		<b>9,640,616.36</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>							
<b>10603 INFRASTRUCTURE ASSET</b>							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	186,806,419.53	147.34%	176,706,690.83	144.34%	10,099,728.70	5.72%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(60,023,240.33)	-47.34%	(54,281,624.54)	-44.34%	(5,741,615.79)	10.58%
	<b>Net</b>	<b>126,783,179.20</b>	<b>100.00%</b>	<b>122,425,066.29</b>	<b>100.00%</b>	<b>4,358,112.91</b>	<b>3.56%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>							
1-06-04-010	Buildings	7,098,581.85	39.33%	6,860,497.57	38.06%	238,084.28	3.47%
1-06-04-011	Accum Depn - Buildings	(1,862,360.14)	-10.32%	(1,693,436.58)	-9.39%	(168,923.56)	9.98%
1-06-04-070	Water Plant, Structure and Improvements	15,695,406.29	86.95%	15,235,703.24	84.51%	459,703.05	3.02%
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements	(2,881,082.09)	-15.96%	(2,375,290.66)	-13.18%	(505,791.43)	21.29%
	<b>Net</b>	<b>18,050,545.91</b>	<b>100.00%</b>	<b>18,027,473.57</b>	<b>100.00%</b>	<b>23,072.34</b>	<b>37.76%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>							
1-06-05-010	Machinery	60,782,306.66	268.01%	59,733,157.66	215.89%	1,049,149.00	1.76%
1-06-05-011	Accum Depn - Machinery	(41,855,426.56)	-184.56%	(36,030,161.63)	-130.22%	(5,825,264.93)	16.17%
1-06-05-020	Office Equipment	78,435.02	0.35%	78,435.02	0.28%	0.00	0.00%
1-06-05-021	Accum Depn - Office Equipment	(70,591.52)	-0.31%	(70,591.52)	-0.26%	0.00	0.00%
1-06-05-030	Information and Communication Technology Equipment	3,192,210.00	14.08%	3,026,110.00	10.94%	166,100.00	5.49%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(2,162,685.74)	-9.54%	(1,938,167.79)	-7.00%	(224,517.95)	11.58%
1-06-05-130	Sports Equipment	624,528.95	2.75%	624,528.95	2.26%	0.00	0.00%
1-06-05-131	Accum Depn - Sports Equipment	(212,814.22)	-0.94%	(158,140.24)	-0.57%	(54,673.98)	34.57%


		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	18.57%	3,897,465.38	14.09%	314,900.00	8.08%
1-06-05-991	Accum Depn - Other Equipment	(2,523,254.84)	-11.13%	(2,164,513.98)	-7.82%	(358,740.86)	16.57%
1-06-07-010	Furniture & Fixtures	1,489,497.87	6.57%	1,393,539.32	5.04%	95,958.55	6.89%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(875,625.46)	-3.86%	(723,231.53)	-2.61%	(152,393.93)	21.07%
	<b>Net</b>	<b>22,678,945.54</b>	<b>100.00%</b>	<b>27,668,429.64</b>	<b>100.00%</b>	<b>(4,989,484.10)</b>	<b>-18.03%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,525,102.73	253.89%	5,318,102.73	229.71%	207,000.00	3.89%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,348,958.42)	-153.89%	(3,002,931.95)	-129.71%	(346,026.47)	11.52%
	<b>Net</b>	<b>2,176,144.31</b>	<b>100.00%</b>	<b>2,315,170.78</b>	<b>100.00%</b>	<b>(139,026.47)</b>	<b>-6.01%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	1,700,000.00	100.00%	0.00	0.00%	1,700,000.00	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	0.00	0.00%	13,375.70	100.00%	(13,375.70)	-100.00%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>1,700,000.00</b>	<b>100.00%</b>	<b>13,375.70</b>	<b>100.00%</b>	<b>1,686,624.30</b>	<b>12609.62%</b>
	<b>Total Property, Plant and Equipment</b>	<b>171,388,814.96</b>		<b>170,449,515.98</b>		<b>939,298.98</b>	<b>0.55%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	102.21%	556,900.84	93.49%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(366,089.71)	-67.19%	(315,290.71)	-52.93%	(50,799.00)	16.11%
1-08-99-020	Development in Progress- Computer Software	354,060.00	64.98%	354,060.00	59.44%	0.00	0.00%
	<b>Net</b>	<b>544,880.13</b>	<b>100.00%</b>	<b>595,670.13</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.53%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	78,559.22	20.35%	86,615.47	29.40%	(8,056.25)	-9.30%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	306,814.64	79.46%	206,465.64	70.09%	100,349.00	48.60%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	751.12	0.19%	1,497.40	0.51%	(746.28)	-49.84%
	<b>Total Other Assets</b>	<b>386,124.98</b>	<b>100.00%</b>	<b>294,578.51</b>	<b>100.00%</b>	<b>91,546.47</b>	<b>31.08%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>172,319,820.07</b>		<b>171,339,764.62</b>		<b>980,055.45</b>	
	<b>TOTAL ASSETS</b>	<b>206,706,844.30</b>		<b>196,086,172.49</b>		<b>10,620,671.81</b>	<b>5.42%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	5,690,246.71	100.00%	1,221,908.06	100.00%	4,468,338.65	365.69%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>5,690,246.71</b>	<b>100.00%</b>	<b>1,221,908.06</b>	<b>100.00%</b>	<b>4,468,338.65</b>	<b>365.69%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	109,180.50	77.77%	207,712.66	88.67%	(98,532.16)	-47.44%
2-02-01-020	Due to GSIS	18,705.56	13.32%	17,536.27	7.49%	1,169.29	6.67%
2-02-01-030	Due to PAG-IBIG	158.08	0.11%	1,464.56	0.63%	(1,306.48)	-89.21%
2-02-01-040	Due to PhilHealth	12,000.00	8.55%	7,533.51	3.22%	4,466.49	59.29%
2-02-01-110	Due to SSS	350.00	0.25%	0.00	0.00%	350.00	0.00%
<b>Total Inter-Agency Payable</b>		<b>140,394.14</b>	<b>100.00%</b>	<b>234,247.00</b>	<b>100.00%</b>	<b>(93,852.86)</b>	<b>-40.07%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050	Customers Deposit Payable	1,024,884.68	100.00%	1,024,884.68	100.00%	0.00	0.00%
<b>Total Trust Liabilities</b>		<b>1,024,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,855,525.53</b>		<b>2,481,039.74</b>		<b>4,374,485.79</b>	<b>176.32%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	7,848,935.50	100.00%	288,085.50	100.00%	7,560,850.00	2624.52%
<b>Total Deferred Credits</b>		<b>7,848,935.50</b>	<b>100.00%</b>	<b>288,085.50</b>	<b>100.00%</b>	<b>7,560,850.00</b>	<b>2624.52%</b>

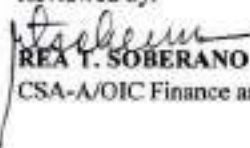


	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
<b>29999 OTHER PAYABLES</b>						
2-99-99-040 Undistributed Collections	0.00	0.00%	13,731.87	100.00%	(13,731.87)	-100.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>13,731.87</b>	<b>100.00%</b>	<b>(13,731.87)</b>	<b>-100.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>7,848,935.50</b>		<b>301,817.37</b>		<b>7,547,118.13</b>	
<b>TOTAL LIABILITIES</b>	<b>14,704,461.03</b>		<b>2,782,857.11</b>		<b>11,921,603.92</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.44%	48,846,382.56	25.27%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	143,156,000.71	74.56%	144,456,932.82	74.73%	(1,300,932.11)	-0.90%
<b>TOTAL EQUITY</b>	<b>192,002,383.27</b>	<b>100.00%</b>	<b>193,303,315.38</b>	<b>100.00%</b>	<b>(1,300,932.11)</b>	<b>-0.67%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>206,706,844.30</b>		<b>196,086,172.49</b>		<b>10,620,671.81</b>	<b>5.42%</b>


Prepared by:

  
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 Data Controller/OIC Administrative & General Services

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**REA T. SOBERANO**  
 CSA-A/OIC Finance and Commercial Division

Noted by:

  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



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**SAGAY WATER DISTRICT**  
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**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED JUNE 30, 2023

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>CASH AND CASH EQUIVALENTS</b>							
<b>10101 CASH ON HAND</b>							
1-01-01-010	Cash-Collecting Officer	349,935.66	1.70%	238,476.95	2.09%	111,458.71	46.74%
1-01-01-020	Petty Cash	10,000.00	0.05%	10,000.00	0.09%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>							
1-01-02-020	Cash in Bank - Local Currency, Current Account	14,296,019.61	69.45%	3,746,295.90	32.85%	10,549,723.71	281.60%
1-01-02-030	Cash in Bank-Local Currency Savings Account	5,929,868.21	28.81%	7,410,027.02	64.97%	(1,480,158.81)	-19.98%
<b>10105 CASH EQUIVALENTS</b>							
1-01-05-050	Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>		<b>20,585,823.48</b>	<b>100.00%</b>	<b>11,404,799.87</b>	<b>100.00%</b>	<b>9,181,023.61</b>	<b>308.37%</b>
<b>RECEIVABLES</b>							
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>							
1-03-01-010	Accounts Receivable	9,111,768.49	111.17%	6,455,200.35	109.27%	2,656,568.14	41.15%
1-03-01-011	Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-20.74%	(1,351,753.88)	-22.88%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>							
1-03-05-990	Other Receivables	806,831.00	9.84%	825,422.00	13.97%	(18,591.00)	-2.25%
1-03-05-991	Allowance for Impairment - Other Receivable	(22,608.80)	-0.28%	(21,228.48)	-0.36%	(1,380.32)	6.50%
<b>Total Receivables</b>		<b>8,196,181.10</b>	<b>100.00%</b>	<b>5,907,639.99</b>	<b>100.00%</b>	<b>2,288,541.11</b>	<b>71.15%</b>
<b>INVENTORIES</b>							
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>							
1-04-02-990	Other Supplies and Materials for Distribution	3,957,190.14	82.37%	5,986,900.85	84.80%	(2,029,710.71)	-33.90%
1-04-04-010	Office Supplies Inventory	79,939.76	1.66%	265,954.73	3.77%	(186,014.97)	-69.94%
1-04-04-120	Chemicals & Filtering Supply Inventory	642,080.00	13.37%	781,950.00	11.08%	(139,870.00)	-17.89%
1-04-04-990	Other Supplies and Materials Inventory	124,899.00	2.60%	24,999.00	0.35%	99,900.00	399.62%
<b>Total Inventories</b>		<b>4,804,108.90</b>	<b>100.00%</b>	<b>7,059,804.58</b>	<b>100.00%</b>	<b>(2,255,695.68)</b>	<b>-31.95%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.08%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
<b>TOTAL CURRENT ASSET</b>	<b>34,240,696.06</b>		<b>24,844,251.16</b>		<b>9,396,444.90</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	187,327,333.84	147.70%	177,914,033.22	144.47%	9,413,300.62	5.29%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(60,498,438.36)	-47.70%	(54,766,579.84)	-44.47%	(5,731,858.52)	10.47%
<b>Net</b>	<b>126,828,895.48</b>	<b>100.00%</b>	<b>123,147,453.38</b>	<b>100.00%</b>	<b>3,681,442.10</b>	<b>2.99%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	39.45%	6,860,497.57	38.13%	238,084.28	3.47%
1-06-04-011 Accum Depn - Buildings	(1,876,792.96)	-10.43%	(1,707,259.36)	-9.49%	(169,533.60)	9.93%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	87.23%	15,254,328.94	84.78%	441,077.35	2.89%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(2,923,885.01)	-16.25%	(2,415,595.97)	-13.43%	(508,289.04)	21.04%
<b>Net</b>	<b>17,993,310.17</b>	<b>100.00%</b>	<b>17,991,971.18</b>	<b>100.00%</b>	<b>1,338.99</b>	<b>37.33%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	60,911,615.10	272.39%	59,825,982.66	219.62%	1,085,632.44	1.81%
1-06-05-011 Accum Depn - Machinery	(42,303,569.28)	-189.18%	(36,538,753.79)	-134.13%	(5,764,815.49)	15.78%
1-06-05-020 Office Equipment	78,435.02	0.35%	78,435.02	0.29%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.32%	(70,591.52)	-0.26%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,218,110.00	14.39%	3,026,110.00	11.11%	192,000.00	6.34%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,192,764.14)	-9.81%	(1,947,316.89)	-7.15%	(245,447.25)	12.60%
1-06-05-130 Sports Equipment	624,528.95	2.79%	624,528.95	2.29%	0.00	0.00%
1-06-05-131 Accum Depn - Sports Equipment	(218,265.01)	-0.98%	(162,057.39)	-0.59%	(56,207.62)	34.68%
1-06-05-990 Other Equipment	4,212,365.38	18.84%	3,925,765.38	14.41%	286,600.00	7.30%
1-06-05-991 Accum Depn - Other Equipment	(2,566,130.72)	-11.48%	(2,185,158.36)	-8.02%	(380,972.36)	17.43%
1-06-07-010 Furniture & Fixtures	1,565,697.87	7.00%	1,393,539.32	5.12%	172,158.55	12.35%
1-06-07-011 Accum Depn - Furnitures & Fixtures	(897,513.97)	-4.01%	(729,414.31)	-2.68%	(168,099.66)	23.05%
<b>Net</b>	<b>22,361,917.68</b>	<b>100.00%</b>	<b>27,241,069.07</b>	<b>100.00%</b>	<b>(4,879,151.39)</b>	<b>-17.91%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>19606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,525,102.73	257.39%	5,318,102.73	232.62%	207,000.00	3.89%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,378,484.50)	-157.39%	(3,031,886.73)	-132.62%	(346,597.77)	11.43%
	<b>Net</b>	<b>2,146,618.23</b>	<b>100.00%</b>	<b>2,286,216.00</b>	<b>100.00%</b>	<b>(139,597.77)</b>	<b>-6.11%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	1,700,000.00	100.00%	29,280.00	100.00%	1,670,720.00	5706.01%
1-06-99-030	Construction in Progress - Buildings & Other Structures	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>1,700,000.00</b>	<b>100.00%</b>	<b>29,280.00</b>	<b>100.00%</b>	<b>1,670,720.00</b>	<b>5706.01%</b>
	<b>Total Property, Plant and Equipment</b>	<b>171,030,741.56</b>		<b>170,695,989.63</b>		<b>334,751.93</b>	<b>0.20%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	103.01%	556,900.84	94.16%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(370,313.21)	-68.49%	(319,523.21)	-54.02%	(50,790.00)	15.90%
1-08-99-020	Development in Progress- Computer Software	354,060.00	65.49%	354,060.00	59.86%	0.00	0.00%
	<b>Net</b>	<b>540,647.63</b>	<b>100.00%</b>	<b>591,437.63</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.59%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	96,300.00	7.67%	0.00	0.00%	96,300.00	0.00%
1-99-02-010	Advances to Contractors	879,000.00	70.01%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	70,854.29	5.64%	114,737.00	35.54%	(43,882.71)	-38.25%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	208,264.64	16.59%	206,465.64	63.95%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	1,112.39	0.09%	1,628.28	0.50%	(515.89)	-31.68%
	<b>Total Other Assets</b>	<b>1,255,531.32</b>	<b>100.00%</b>	<b>322,830.92</b>	<b>100.00%</b>	<b>932,700.40</b>	<b>288.91%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>172,826,920.51</b>		<b>171,610,258.18</b>		<b>1,216,662.33</b>	
	<b>TOTAL ASSETS</b>	<b>207,067,616.57</b>		<b>196,454,509.34</b>		<b>10,613,107.23</b>	<b>5.40%</b>
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	4,433,139.51	100.00%	1,247,489.83	100.00%	3,185,649.68	255.36%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Total Payable</b>	<b>4,433,139.51</b>	<b>100.00%</b>	<b>1,247,489.83</b>	<b>100.00%</b>	<b>3,185,649.68</b>	<b>255.36%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>INTER-AGENCY PAYABLES</b>						
20201 INTER_AGENCY PAYABLES						
2-02-01-010 Due to BIR	665,921.87	99.84%	697,968.79	97.57%	(32,046.92)	-4.59%
2-02-01-020 Due to GSIS	146.78	0.02%	15,768.41	2.20%	(15,621.63)	-99.07%
2-02-01-030 Due to PAG-IBIG	0.00	0.00%	1,068.58	0.15%	(1,068.58)	-100.00%
2-02-01-040 Due to PhilHealth	1,200.00	0.18%	573.95	0.08%	626.05	109.08%
2-02-01-110 Due to SSS	(250.00)	-0.04%	0.00	0.00%	(250.00)	0.00%
<b>Total Inter-Agency Payable</b>	<b>667,018.65</b>	<b>100.00%</b>	<b>715,379.73</b>	<b>100.00%</b>	<b>(48,361.08)</b>	<b>-6.76%</b>
<b>TRUST LIABILITIES</b>						
20401 TRUST LIABILITIES						
2-04-01-040 Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050 Customers Deposit Payable	1,024,884.68	100.00%	1,024,884.68	100.00%	0.00	0.00%
<b>Total Trust Liabilities</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>6,125,042.84</b>		<b>2,987,754.24</b>		<b>3,137,288.60</b>	<b>105.00%</b>
<b>DEFERRED CREDITS</b>						
20501 DEFERRED CREDITS						
2-05-01-990 Other Deferred Credits	8,018,935.50	100.00%	298,085.50	100.00%	7,720,850.00	2590.15%
<b>Total Deferred Credits</b>	<b>8,018,935.50</b>	<b>100.00%</b>	<b>298,085.50</b>	<b>100.00%</b>	<b>7,720,850.00</b>	<b>2590.15%</b>
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	8,239.12	100.00%	(8,239.12)	-100.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>8,239.12</b>	<b>100.00%</b>	<b>(8,239.12)</b>	<b>-100.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>8,018,935.50</b>		<b>306,324.62</b>		<b>7,712,610.88</b>	
<b>TOTAL LIABILITIES</b>	<b>14,143,978.34</b>		<b>3,294,078.86</b>		<b>10,849,899.48</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY						
30701 RETAINED EARNINGS / (DEFICIT)	48,846,382.56	25.32%	48,846,382.56	25.29%	0.00	0.00%
<b>TOTAL EQUITY</b>	<b>144,077,255.67</b>	<b>74.68%</b>	<b>144,314,047.92</b>	<b>74.71%</b>	<b>(236,792.25)</b>	<b>-0.16%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>192,923,638.23</b>	<b>100.00%</b>	<b>193,160,430.48</b>	<b>100.00%</b>	<b>(236,792.25)</b>	<b>-0.12%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>207,067,616.57</b>		<b>196,454,509.34</b>		<b>10,613,107.23</b>	<b>5.40%</b>

Prepared by:

*MA*  
**MARIE ANGELINE B. DIVINAGRACIA**  
 CBS-A/OIC Administrative & General Services

Reviewed by:

*REA T. SOBERANO*  
**REA T. SOBERANO**  
 Admin Officer A/OIC Finance and Commercial Division

Noted by:

*ENGR. MANFRED M. FUENTESFINA*  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sts. Poblacion II, Sagay City, Negros Occidental  
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**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED JULY 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	585,287.13	2.73%	244,336.79	2.29%	340,950.34	139.54%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.09%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	14,901,121.16	69.54%	3,007,230.70	28.18%	11,893,890.46	395.51%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,931,141.91	27.68%	7,411,794.48	69.44%	(1,480,652.57)	-19.98%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>21,427,550.20</b>	<b>100.00%</b>	<b>10,673,361.97</b>	<b>100.00%</b>	<b>10,754,188.23</b>	<b>515.07%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	9,040,280.78	111.72%	7,119,175.72	108.74%	1,921,105.06	26.98%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-21.01%	(1,351,753.88)	-20.65%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	774,081.00	9.57%	800,922.00	12.23%	(26,841.00)	-3.35%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,608.80)	-0.28%	(21,228.48)	-0.32%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>8,091,943.39</b>	<b>100.00%</b>	<b>6,547,115.36</b>	<b>100.00%</b>	<b>1,544,828.03</b>	<b>55.88%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	3,617,875.96	83.10%	5,887,588.50	85.56%	(2,269,712.54)	-38.55%
1-04-04-010 Office Supplies Inventory	104,910.03	2.41%	268,559.38	3.90%	(163,649.35)	-60.94%
1-04-04-120 Chemicals & Filtering Supply Inventory	506,080.00	11.62%	699,810.00	10.17%	(193,730.00)	-27.68%
1-04-04-990 Other Supplies and Materials Inventory	124,899.00	2.87%	24,999.00	0.36%	99,900.00	399.62%
<b>Total Inventories</b>	<b>4,353,764.99</b>	<b>100.00%</b>	<b>6,880,956.88</b>	<b>100.00%</b>	<b>(2,527,191.89)</b>	<b>-36.73%</b>

		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>							
1-04-05-010	Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.08%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equip.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>		<b>654,582.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
<b>TOTAL CURRENT ASSET</b>		<b>34,527,841.16</b>		<b>24,573,440.93</b>		<b>9,954,400.23</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>							
<b>10603 INFRASTRUCTURE ASSET</b>							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	187,992,401.76	148.01%	178,520,871.72	144.82%	9,471,530.04	5.31%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(60,975,750.41)	-48.01%	(55,254,208.02)	-44.82%	(5,721,542.39)	10.35%
<b>Net</b>		<b>127,016,651.35</b>	<b>100.00%</b>	<b>123,266,663.70</b>	<b>100.00%</b>	<b>3,749,987.65</b>	<b>3.04%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>							
1-06-04-010	Buildings	7,098,581.85	39.58%	7,098,581.85	39.05%	0.00	0.00%
1-06-04-011	Accum Deprn - Buildings	(1,891,225.78)	-10.54%	(1,721,082.14)	-9.47%	(170,143.64)	9.89%
1-06-04-070	Water Plant, Structure and Improvements	15,695,406.29	87.51%	15,254,328.94	83.93%	441,077.35	2.89%
1-06-04-071	Accum Deprn- Water, Plant, Structure & Improvements	(2,966,428.87)	-16.54%	(2,455,901.28)	-13.51%	(510,527.59)	20.79%
<b>Net</b>		<b>17,936,333.49</b>	<b>100.00%</b>	<b>18,175,927.37</b>	<b>100.00%</b>	<b>(239,593.88)</b>	<b>33.57%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>							
1-06-05-010	Machinery	60,911,615.10	279.22%	59,919,839.66	223.46%	991,775.44	1.66%
1-06-05-011	Accum Deprn - Machinery	(42,749,541.85)	-195.96%	(37,047,247.12)	-138.16%	(5,702,294.73)	15.39%
1-06-05-020	Office Equipment	78,435.02	0.36%	78,435.02	0.29%	0.00	0.00%
1-06-05-021	Accum Deprn - Office Equipment	(70,591.52)	-0.32%	(70,591.52)	-0.26%	0.00	0.00%
1-06-05-030	Information and Communication Technology Equipment	3,218,110.00	14.75%	3,026,110.00	11.29%	192,000.00	6.34%
1-06-05-031	Accum Deprn - Info & Comm Technology Equipment	(2,222,972.04)	-10.19%	(1,956,465.99)	-7.30%	(266,506.05)	13.62%
1-06-05-130	Sports Equipment	624,528.95	2.86%	624,528.95	2.33%	0.00	0.00%
1-06-05-131	Accum Deprn - Sports Equipment	(223,715.79)	-1.03%	(165,974.54)	-0.62%	(57,741.25)	34.79%
1-06-05-990	Other Equipment	4,212,365.38	19.31%	3,954,065.38	14.75%	258,300.00	6.53%
1-06-05-991	Accum Deprn - Other Equipment	(2,608,935.85)	-11.96%	(2,206,014.99)	-8.23%	(402,920.86)	18.26%
1-06-07-010	Furniture & Fixtures	1,565,697.87	7.18%	1,393,539.32	5.20%	172,158.55	12.35%
1-06-07-011	Accum Deprn - Furnitures & Fixtures	(919,973.98)	-4.22%	(735,597.09)	-2.74%	(184,376.89)	25.06%
<b>Net</b>		<b>21,815,021.29</b>	<b>100.00%</b>	<b>26,814,627.08</b>	<b>100.00%</b>	<b>(4,999,605.79)</b>	<b>-18.65%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10606 TRANSPORTATION EQUIPMENT</b>						
1-06-06-010 Motor Vehicles	5,525,102.73	260.98%	5,318,102.73	235.60%	207,000.00	3.89%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(3,408,010.58)	-160.98%	(3,069,841.51)	-135.60%	(347,169.07)	11.34%
<b>Net</b>	<b>2,117,092.15</b>	<b>100.00%</b>	<b>2,257,261.22</b>	<b>100.00%</b>	<b>(140,169.07)</b>	<b>-6.21%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>						
1-06-99-020 Construction in Progress - Infrastructure Assets	1,700,000.00	100.00%	443,800.00	96.34%	1,256,200.00	283.06%
1-06-99-030 Construction in Progress - Buildings & Other Structures	0.00	0.00%	16,860.00	3.66%	(16,860.00)	-100.00%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Net</b>	<b>1,700,000.00</b>	<b>100.00%</b>	<b>460,660.00</b>	<b>100.00%</b>	<b>1,239,340.00</b>	<b>269.04%</b>
<b>Total Property, Plant and Equipment</b>	<b>170,585,098.28</b>		<b>170,975,139.37</b>		<b>(390,041.09)</b>	<b>-0.23%</b>
<b>INTANGIBLE ASSETS</b>						
<b>10801 INTANGIBLE ASSETS</b>						
1-08-01-020 Computer Software	556,900.84	103.82%	556,900.84	94.84%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(374,545.71)	-69.82%	(323,755.71)	-55.14%	(50,790.00)	15.69%
1-08-99-020 Development in Progress- Computer Software	354,060.00	66.00%	354,060.00	60.30%	0.00	0.00%
<b>Net</b>	<b>536,415.13</b>	<b>100.00%</b>	<b>587,205.13</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.65%</b>
<b>OTHER ASSETS</b>						
<b>19901 ADVANCES</b>						
1-99-01-020 Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040 Advances to Officers & Employee	4,000.00	0.33%	3,900.00	1.23%	100.00	2.56%
1-99-02-010 Advances to Contractors	879,000.00	73.61%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>						
1-99-02-050 Prepaid Insurance	102,808.08	8.61%	105,179.93	33.24%	(2,371.85)	-2.26%
<b>19903 DEPOSITS</b>						
1-99-03-020 Guaranty Deposits	208,264.64	17.44%	206,465.64	65.25%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>						
1-99-02-080 Withholding Tax at Source	61.43	0.01%	897.01	0.28%	(835.58)	-93.15%
<b>Total Other Assets</b>	<b>1,194,134.15</b>	<b>100.00%</b>	<b>316,442.58</b>	<b>100.00%</b>	<b>877,691.57</b>	<b>277.36%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>172,315,647.56</b>		<b>171,878,787.08</b>		<b>436,860.48</b>	
<b>TOTAL ASSETS</b>	<b>206,843,488.72</b>		<b>196,452,228.01</b>		<b>10,391,260.71</b>	<b>5.29%</b>
<b>FINANCIAL LIABILITIES</b>						
<b>20101 PAYABLES</b>						
2-01-01-010 Accounts Payable	3,678,685.99	100.00%	1,514,039.09	100.00%	2,164,646.90	142.97%
2-01-01-020 Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>	<b>3,678,685.99</b>	<b>100.00%</b>	<b>1,514,039.09</b>	<b>100.00%</b>	<b>2,164,646.90</b>	<b>142.97%</b>



	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>INTER-AGENCY PAYABLES</b>						
20201 INTER_AGENCY PAYABLES						
2-02-01-010 Due to BIR	135,203.72	85.10%	100,691.88	88.74%	34,511.84	34.27%
2-02-01-020 Due to GSIS	16,895.27	10.63%	7,510.37	6.62%	9,384.90	124.96%
2-02-01-030 Due to PAG-IBIG	(52.00)	-0.03%	356.19	0.31%	(408.19)	-114.60%
2-02-01-040 Due to PhilHealth	6,800.00	4.28%	4,903.71	4.32%	1,896.29	38.67%
2-02-01-110 Due to SSS	35.00	0.02%	0.00	0.00%	35.00	0.00%
<b>Total Inter-Agency Payable</b>	<b>158,881.99</b>	<b>100.00%</b>	<b>113,462.15</b>	<b>100.00%</b>	<b>45,419.84</b>	<b>40.03%</b>
<b>TRUST LIABILITIES</b>						
20401 TRUST LIABILITIES						
2-04-01-040 Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050 Customers Deposit Payable	1,024,884.68	100.00%	1,024,884.68	100.00%	0.00	0.00%
<b>Total Trust Liabilities</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,862,452.66</b>		<b>2,652,385.92</b>		<b>2,210,066.74</b>	<b>83.32%</b>
<b>DEFERRED CREDITS</b>						
20501 DEFERRED CREDITS						
2-05-01-990 Other Deferred Credits	8,018,935.50	100.00%	298,085.50	100.00%	7,720,850.00	2590.15%
<b>Total Deferred Credits</b>	<b>8,018,935.50</b>	<b>100.00%</b>	<b>298,085.50</b>	<b>100.00%</b>	<b>7,720,850.00</b>	<b>2590.15%</b>
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	2,746.37	100.00%	(2,746.37)	-100.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,746.37</b>	<b>100.00%</b>	<b>(2,746.37)</b>	<b>-100.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>8,018,935.50</b>		<b>300,831.87</b>		<b>7,718,103.63</b>	
<b>TOTAL LIABILITIES</b>	<b>12,881,388.16</b>		<b>2,953,217.79</b>		<b>9,928,170.37</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY						
30701 RETAINED EARNINGS / (DEFICIT)	48,846,382.56	25.18%	48,846,382.56	25.24%	0.00	0.00%
<b>TOTAL EQUITY</b>	<b>193,962,100.56</b>	<b>100.00%</b>	<b>193,499,010.22</b>	<b>100.00%</b>	<b>463,090.34</b>	<b>0.24%</b>
<b>TOTAL LIABILITITES &amp; EQUITY</b>	<b>206,843,488.72</b>		<b>196,452,228.01</b>		<b>10,391,260.71</b>	<b>5.29%</b>

Prepared by:

*MA*  
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 Corp. Budget Specialist A/OIC Administrative and  
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Reviewed by:

*RS*  
**REA T. SOBERANO**  
 Admin/General Services Officer A/OIC Finance and  
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Noted by:

*MF*  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



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**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Marañon Sis. Poblacion II, Sagay City, Negros Occidental  
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**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED AUGUST 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer						
1-01-01-020 Petty Cash	343,685.51	1.54%	202,895.76	1.85%	140,789.75	69.39%
10102 CASH IN BANK - LOCAL CURRENCY	10,000.00	0.04%	10,000.00	0.09%	0.00	0.00%
1-01-02-020 Cash in Bank - Local Currency, Current Account						
1-01-02-030 Cash in Bank-Local Currency Savings Account	16,092,524.94	71.91%	3,271,006.48	30.02%	12,821,518.46	391.97%
10105 CASH EQUIVALENTS	5,932,816.03	26.51%	7,413,562.54	68.03%	(1,480,746.51)	-19.97%
1-01-05-050 Cash in Transit						
<b>Total Cash and Cash Equivalents</b>	<b>6,276,501.54</b>	<b>0.00%</b>	<b>6,696,464.78</b>	<b>0.00%</b>	<b>419,963.24</b>	<b>0.00%</b>
<b>RECEIVABLES</b>						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable						
1-03-01-011 Allowance for Impairment - Accounts Receivable	9,096,018.02	111.68%	7,081,920.82	109.06%	2,014,097.20	28.44%
10305 OTHER RECEIVABLES	(1,699,809.59)	-20.87%	(1,351,153.88)	-20.82%	(348,655.71)	25.75%
1-03-05-990 Other Receivables						
1-03-05-991 Allowance for Impairment - Other Receivable	771,231.00	9.47%	784,686.00	12.08%	(13,455.00)	-1.71%
<b>Total Receivables</b>	<b>7,396,208.43</b>	<b>-0.28%</b>	<b>5,730,766.94</b>	<b>-0.33%</b>	<b>1,665,441.49</b>	<b>6.50%</b>
<b>INVENTORIES</b>						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution						
1-04-04-010 Office Supplies Inventory	3,706,439.03	78.52%	5,921,519.65	86.38%	(2,215,080.62)	-37.41%
1-04-04-120 Chemicals & Filtering Supply Inventory	69,863.83	1.48%	274,530.18	4.09%	(204,666.35)	-74.55%
1-04-04-990 Other Supplies and Materials Inventory	819,330.00	17.30%	633,810.00	9.25%	185,520.00	29.27%
<b>Total Inventories</b>	<b>4,595,632.86</b>	<b>2.68%</b>	<b>6,830,860.83</b>	<b>0.36%</b>	<b>(2,235,227.97)</b>	<b>-31.14%</b>

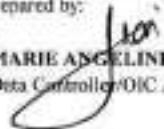
	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,895.00	1.50%	9,895.00	2.08%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>472,066.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
<b>TOTAL CURRENT ASSET</b>	<b>35,898,971.55</b>		<b>24,717,954.79</b>		<b>11,181,016.76</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	188,520,563.88	148.37%	178,803,832.17	145.29%	9,716,731.71	5.43%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(61,457,812.22)	-48.37%	(55,736,275.57)	-45.29%	(5,721,536.65)	-10.27%
<b>Net</b>	<b>127,062,751.66</b>	<b>100.00%</b>	<b>123,067,556.60</b>	<b>100.00%</b>	<b>3,995,195.06</b>	<b>3.25%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	39.70%	7,098,581.85	39.17%	0.00	0.00%
1-06-04-011 Accum Deprn - Buildings	(1,906,168.79)	-10.66%	(1,734,904.92)	-9.57%	(171,263.87)	-9.87%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	87.79%	15,254,328.94	84.18%	441,077.35	2.89%
1-06-04-071 Accum Deprn - Water, Plant, Structure & Improvements	(3,608,972.73)	-16.83%	(2,496,206.59)	-13.77%	(512,766.14)	-20.54%
<b>Net</b>	<b>17,878,846.62</b>	<b>100.00%</b>	<b>18,121,799.28</b>	<b>100.00%</b>	<b>(242,952.66)</b>	<b>-33.30%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	61,013,323.10	284.93%	60,039,836.66	224.61%	973,486.44	1.62%
1-06-05-011 Accum Deprn - Machinery	(43,178,669.69)	-201.64%	(37,552,898.90)	-140.49%	(5,625,770.79)	-14.98%
1-06-05-020 Office Equipment	78,435.02	0.37%	78,435.02	0.29%	0.00	0.00%
1-06-05-021 Accum Deprn - Office Equipment	(70,591.52)	-0.33%	(70,591.52)	-0.26%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,244,010.00	15.15%	3,137,810.00	11.74%	106,200.00	3.38%
1-06-05-031 Accum Deprn - Info & Comm Technology Equipment	(2,252,489.94)	-10.32%	(1,965,615.09)	-7.35%	(286,874.85)	-14.59%
1-06-05-130 Sports Equipment	624,528.95	2.92%	624,528.95	2.34%	0.00	0.00%
1-06-05-131 Accum Deprn - Sports Equipment	(229,166.57)	-1.07%	(169,891.69)	-0.64%	(59,274.88)	-24.89%
1-06-05-990 Other Equipment	4,212,365.38	19.67%	4,184,065.38	15.65%	28,300.00	0.68%
1-06-05-991 Accum Deprn - Other Equipment	(2,651,670.23)	-12.38%	(2,227,083.87)	-8.33%	(424,586.36)	-19.06%
1-06-07-010 Furniture & Fixtures	1,565,697.87	7.31%	1,393,539.32	5.21%	172,158.55	12.33%
1-06-07-011 Accum Deprn - Furnitures & Fixtures	(942,433.99)	-4.40%	(741,779.87)	-2.78%	(200,654.12)	-27.05%
<b>Net</b>	<b>21,413,538.38</b>	<b>100.00%</b>	<b>26,738,354.39</b>	<b>100.00%</b>	<b>(5,317,816.01)</b>	<b>-19.89%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10606 TRANSPORTATION EQUIPMENT</b>						
1-06-06-010 Motor Vehicles	5,525,102.73	264.67%	5,318,102.73	238.66%	207,000.00	3.89%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(3,437,536.66)	-164.67%	(3,089,796.29)	-138.66%	(347,740.37)	11.25%
<b>Net</b>	<b>2,087,566.07</b>	<b>100.00%</b>	<b>2,228,306.44</b>	<b>100.00%</b>	<b>(140,740.37)</b>	<b>-6.32%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>						
1-06-99-020 Construction in Progress - Infrastructure Assets	1,700,000.00	97.20%	591,900.00	65.29%	1,108,100.00	187.21%
1-06-99-030 Construction in Progress - Buildings & Other Structures	49,000.00	2.80%	315,874.85	34.81%	(266,874.85)	-84.49%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Net</b>	<b>1,749,000.00</b>	<b>100.00%</b>	<b>907,774.85</b>	<b>100.00%</b>	<b>841,225.15</b>	<b>92.67%</b>
<b>Total Property, Plant and Equipment</b>	<b>170,191,502.73</b>		<b>171,055,791.56</b>		<b>(864,288.83)</b>	<b>-0.51%</b>
<b>INTANGIBLE ASSETS</b>						
<b>10801 INTANGIBLE ASSETS</b>						
1-08-01-020 Computer Software	556,900.84	104.64%	556,900.84	95.53%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(378,778.21)	-71.17%	(327,988.21)	-56.26%	(50,790.00)	15.49%
1-08-99-020 Development in Progress- Computer Software	354,060.00	66.53%	354,060.00	60.22%	0.00	0.00%
<b>Net</b>	<b>532,182.63</b>	<b>100.00%</b>	<b>582,972.63</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.71%</b>
<b>OTHER ASSETS</b>						
<b>19901 ADVANCES</b>						
1-99-01-020 Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040 Advances to Officers & Employee	66,500.00	5.34%	12,000.00	3.80%	54,500.00	454.17%
1-99-02-010 Advances to Contractors	879,000.00	70.61%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>						
1-99-02-050 Prepaid Insurance	89,558.22	7.39%	95,490.82	30.25%	(5,932.60)	-6.21%
<b>19903 DEPOSITS</b>						
1-99-03-020 Guaranty Deposits	208,264.64	16.73%	206,465.64	65.41%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>						
1-99-02-080 Withholding Tax at Source	1,536.83	0.12%	1,691.10	0.54%	(154.27)	-9.12%
<b>Total Other Assets</b>	<b>1,244,859.69</b>	<b>100.00%</b>	<b>315,647.56</b>	<b>100.00%</b>	<b>929,212.13</b>	<b>294.38%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>171,968,545.05</b>		<b>171,954,411.75</b>		<b>14,133.30</b>	
<b>TOTAL ASSETS</b>	<b>207,867,516.60</b>		<b>196,672,366.54</b>		<b>11,195,150.06</b>	<b>5.69%</b>


	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
20101 PAYABLES							
2-01-01-010	Accounts Payable	4,228,595.24	100.00%	1,368,938.59	100.00%	2,859,656.65	208.99%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>4,228,595.24</b>	<b>100.00%</b>	<b>1,368,938.59</b>	<b>100.00%</b>	<b>2,859,656.65</b>	<b>208.99%</b>
<b>INTER-AGENCY PAYABLES</b>							
20201 INTER_AGENCY PAYABLES							
2-02-01-010	Due to BIR	137,531.61	72.11%	130,179.57	93.13%	7,352.04	5.65%
2-02-01-020	Due to GSIS	40,076.62	21.01%	0.00	0.00%	40,076.62	0.00%
2-02-01-030	Due to PAG-IBIG	(42.00)	-0.02%	0.00	0.00%	(42.00)	0.00%
2-02-01-040	Due to PhilHealth	13,000.00	6.82%	9,599.70	6.87%	3,400.30	35.62%
2-02-01-110	Due to SSS	165.00	0.09%	10.00	0.01%	155.00	5.9300%
<b>Total Inter-Agency Payable</b>		<b>190,731.23</b>	<b>100.00%</b>	<b>139,789.27</b>	<b>100.00%</b>	<b>50,941.96</b>	<b>36.44%</b>
<b>TRUST LIABILITIES</b>							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050	Customers Deposit Payable	1,034,884.68	100.00%	1,024,884.68	100.00%	10,000.00	0.98%
<b>Total Trust Liabilities</b>		<b>1,034,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>10,000.00</b>	<b>0.98%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,454,211.15</b>		<b>2,533,612.54</b>		<b>2,920,598.61</b>	<b>115.27%</b>
<b>DEFERRED CREDITS</b>							
20501 DEFERRED CREDITS							
2-05-01-090	Other Deferred Credits	8,018,935.50	100.00%	298,085.50	100.00%	7,720,850.00	2593.15%
<b>Total Deferred Credits</b>		<b>8,018,935.50</b>	<b>100.00%</b>	<b>298,085.50</b>	<b>100.00%</b>	<b>7,720,850.00</b>	<b>2593.15%</b>
<b>OTHER PAYABLES</b>							
29999 OTHER PAYABLES							
2-99-99-040	Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>		<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>8,018,935.50</b>		<b>298,085.50</b>		<b>7,720,850.00</b>	
<b>TOTAL LIABILITIES</b>		<b>13,473,146.65</b>		<b>2,831,698.04</b>		<b>10,641,448.61</b>	

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	25.13%	48,846,382.56	25.20%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	145,547,987.39	74.87%	144,994,285.94	74.80%	553,701.45	0.38%
<b>TOTAL EQUITY</b>	<b>194,394,369.95</b>	<b>100.00%</b>	<b>193,840,668.50</b>	<b>100.00%</b>	<b>553,701.45</b>	<b>0.29%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>207,867,516.60</b>		<b>196,672,366.54</b>		<b>11,195,150.06</b>	<b>5.69%</b>

Prepared by:

  
 MARIE ANGELINE B. DIVINAGRACIA  
 Data Controller/OIC Administrative & General Services

Reviewed by:

  
 REA T. SOBERANO  
 CSA-A/OIC Finance and Commercial Division

Noted by:

  
 ENGR. MANERED M. FUENTESPINA  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Munton Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0219; Fax No. (334) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED SEPTEMBER 30, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer	332,943.65	1.36%	242,793.58	2.16%	90,150.08	37.13%
1-01-01-020 Petty Cash	10,000.00	0.04%	10,000.00	0.09%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	18,165,659.99	74.32%	3,593,395.78	31.91%	14,572,264.21	405.53%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,934,348.90	24.28%	7,415,907.44	65.85%	(1,481,558.94)	-19.98%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-030 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>24,442,952.55</b>	<b>100.00%</b>	<b>11,262,097.20</b>	<b>100.00%</b>	<b>13,180,855.35</b>	<b>422.68%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	9,009,352.73	112.06%	7,433,050.87	108.92%	1,576,501.86	21.21%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-21.14%	(1,351,753.88)	-19.81%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	752,981.00	9.37%	764,086.00	11.20%	(11,105.00)	-1.45%
1-03-05-991 Allowance for Impairment - Other Receivable	(2,608.80)	-0.28%	(21,228.48)	-0.31%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>8,040,115.34</b>	<b>100.00%</b>	<b>6,824,154.51</b>	<b>100.00%</b>	<b>1,215,960.83</b>	<b>52.01%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	3,573,582.09	81.11%	4,563,990.95	84.53%	(990,408.86)	-21.70%
1-04-04-010 Office Supplies Inventory	29,741.42	0.68%	282,048.28	5.22%	(252,306.86)	-89.46%
1-04-04-120 Chemicals & Filtering Supply Inventory	677,530.00	15.38%	528,510.00	9.79%	149,020.00	28.20%
1-04-04-990 Other Supplies and Materials Inventory	124,899.00	2.83%	24,999.00	0.46%	99,900.00	399.62%
<b>Total Inventories</b>	<b>4,405,752.51</b>	<b>100.00%</b>	<b>5,399,548.23</b>	<b>100.00%</b>	<b>(993,795.72)</b>	<b>-18.41%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.08%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	426,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
<b>TOTAL CURRENT ASSET</b>	<b>37,543,402.98</b>		<b>23,957,806.66</b>		<b>13,585,596.32</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	188,731,172.62	148.85%	181,420,134.53	144.90%	7,311,038.09	4.03%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(61,939,427.33)	-48.85%	(56,216,211.33)	-44.90%	(5,723,215.98)	10.18%
<b>Net</b>	<b>126,791,745.29</b>	<b>100.00%</b>	<b>125,203,923.18</b>	<b>100.00%</b>	<b>1,587,822.11</b>	<b>1.27%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	39.83%	7,098,581.85	38.35%	0.00	0.00%
1-06-04-011 Accum Depn - Buildings	(1,921,111.79)	-10.78%	(1,748,727.70)	-9.43%	(172,384.09)	9.86%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	88.07%	15,695,406.29	84.80%	0.00	0.00%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(3,051,316.59)	-17.12%	(2,536,511.90)	-13.70%	(515,004.69)	20.30%
<b>Net</b>	<b>17,821,359.76</b>	<b>100.00%</b>	<b>18,508,748.54</b>	<b>100.00%</b>	<b>(687,388.78)</b>	<b>30.16%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	61,013,323.10	292.45%	60,232,916.66	228.12%	780,406.44	1.30%
1-06-05-011 Accum Depn - Machinery	(43,606,182.12)	-209.02%	(38,059,430.68)	-144.14%	(5,546,751.44)	14.57%
1-06-05-020 Office Equipment	78,435.02	0.38%	78,435.02	0.30%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(70,392.32)	-0.34%	(70,591.52)	-0.27%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,218,110.00	15.43%	3,137,810.00	11.88%	80,300.00	2.56%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,280,915.59)	-10.93%	(1,975,601.94)	-7.48%	(305,313.65)	15.45%
1-06-05-130 Sports Equipment	624,528.95	2.99%	624,528.95	2.37%	0.00	0.00%
1-06-05-131 Accum Depn - Sports Equipment	(234,617.36)	-1.12%	(173,808.84)	-0.66%	(60,808.52)	34.99%



		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	20.19%	4,212,365.38	15.95%	0.00	0.00%
1-06-05-991	Accum Depn - Other Equipment	(2,692,679.61)	-12.91%	(2,248,167.75)	-8.51%	(444,511.86)	19.78%
1-06-07-010	Furniture & Fixtures	1,565,097.87	7.50%	1,393,539.32	5.28%	172,158.55	12.35%
1-06-07-011	Accum Depn - Furniture & Fixtures	(964,894.00)	-4.63%	(747,962.65)	-2.83%	(216,931.35)	29.00%
	<b>Net</b>	<b>20,862,570.12</b>	<b>100.00%</b>	<b>26,404,071.95</b>	<b>100.00%</b>	<b>(5,541,501.83)</b>	<b>-20.99%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,525,102.73	268.46%	5,318,102.73	241.80%	207,000.00	3.89%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,467,062.74)	-168.46%	(3,118,751.07)	-141.80%	(348,311.67)	11.37%
	<b>Net</b>	<b>2,058,039.99</b>	<b>100.00%</b>	<b>2,199,351.66</b>	<b>100.00%</b>	<b>(141,311.67)</b>	<b>-6.43%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	1,745,580.00	97.27%	0.00	0.00%	1,745,580.00	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	49,000.00	2.73%	0.00	0.00%	49,000.00	0.00%
1-06-99-050	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	<b>Net</b>	<b>1,794,580.00</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,794,580.00</b>	<b>0.00%</b>
	<b>Total Property, Plant and Equipment</b>	<b>169,328,295.16</b>		<b>172,316,895.33</b>		<b>(2,987,800.17)</b>	<b>-1.73%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	105.48%	556,900.84	96.23%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(383,010.77)	-72.55%	(332,220.77)	-57.40%	(50,790.00)	15.29%
1-08-99-020	Development in Progress- Computer Software	354,060.00	67.06%	354,060.00	61.18%	0.00	0.00%
	<b>Net</b>	<b>527,950.13</b>	<b>100.00%</b>	<b>578,740.13</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.76%</b>
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	22,000.00	5.96%	(22,000.00)	-100.00%
1-99-02-010	Advances to Contractors	879,000.00	72.63%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	121,385.03	10.03%	138,650.25	37.57%	(17,265.22)	-12.45%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	208,264.64	17.21%	206,465.64	55.94%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	1,580.92	0.13%	1,968.37	0.53%	(387.45)	-19.68%
	<b>Total Other Assets</b>	<b>1,210,230.59</b>	<b>100.00%</b>	<b>369,084.26</b>	<b>100.00%</b>	<b>841,146.33</b>	<b>227.90%</b>
	<b>TOTAL NON CURRENT ASSET</b>	<b>171,066,475.89</b>		<b>173,263,919.72</b>		<b>(2,197,443.84)</b>	
	<b>TOTAL ASSETS</b>	<b>208,609,878.86</b>		<b>197,221,726.38</b>		<b>11,388,152.48</b>	<b>5.77%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	2,985,364.13	100.00%	1,467,477.54	100.00%	1,517,886.59	103.44%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>2,985,364.13</b>	<b>100.00%</b>	<b>1,467,477.54</b>	<b>100.00%</b>	<b>1,517,886.59</b>	<b>103.44%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	602,290.97	83.86%	560,566.68	100.00%	41,724.29	7.44%
2-02-01-020	Due to GISIS	21,595.20	3.19%	(474.66)	-0.08%	22,069.86	-4049.61%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-02-01-040	Due to PhilHealth	53,884.32	7.95%	(4.11)	0.00%	53,888.43	-1311154.01%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Inter-Agency Payable</b>		<b>677,770.49</b>	<b>100.00%</b>	<b>568,087.91</b>	<b>100.00%</b>	<b>117,682.58</b>	<b>21.01%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050	Customers Deposit Payable	1,034,884.68	100.00%	1,024,884.68	100.00%	10,000.00	0.98%
<b>Total Trust Liabilities</b>		<b>1,034,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>10,000.00</b>	<b>0.98%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,698,019.30</b>		<b>3,052,450.13</b>		<b>1,645,569.17</b>	<b>53.91%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	8,018,935.50	100.00%	298,085.50	100.00%	7,720,850.00	2590.15%
<b>Total Deferred Credits</b>		<b>8,018,935.50</b>	<b>100.00%</b>	<b>298,085.50</b>	<b>100.00%</b>	<b>7,720,850.00</b>	<b>2590.15%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
<b>29999 OTHER PAYABLES</b>						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>8,018,935.50</b>		<b>298,085.50</b>		<b>7,720,850.00</b>	
<b>TOTAL LIABILITIES</b>	<b>12,716,954.80</b>		<b>3,350,535.63</b>		<b>9,366,419.17</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	24.94%	48,846,382.56	25.20%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	147,046,541.50	75.06%	145,024,808.19	74.80%	2,021,733.31	1.39%
<b>TOTAL EQUITY</b>	<b>195,892,924.06</b>	<b>100.00%</b>	<b>193,871,190.75</b>	<b>100.00%</b>	<b>2,021,733.31</b>	<b>1.04%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>208,609,878.86</b>		<b>197,221,726.38</b>		<b>11,388,152.48</b>	<b>5.77%</b>

Prepared by:

*MA*  
**MARIE ANGELENE B. DIVINAGRACIA**  
 Corp. Budget Specialist A/OIC Administrative and  
 General Services

Reviewed by:

*REA T. SOBRANO*  
**REA T. SOBRANO**  
 Admin/General Services Officer A/OIC Finance and  
 Commercial Division

Noted by:

*ENGR. MANERED M. FUENTESFINA*  
**ENGR. MANERED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines

**SAGAY WATER DISTRICT**

Cor. Mts. Lopez-Maraton Sts, Pobinsilan II, Sagay City, Negros Occidental

Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED OCTOBER 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer						
1-01-01-020 Petty Cash	341,244.08	1.28%	188,159.20	1.74%	153,084.88	81.36%
	10,000.00	0.04%	10,000.00	0.09%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	20,448,989.94	76.49%	3,172,926.42	29.41%	17,276,063.52	544.48%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,985,623.92	22.20%	7,417,677.13	68.75%	(1,482,053.21)	-19.98%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>26,735,857.94</b>	<b>100.00%</b>	<b>10,788,762.75</b>	<b>100.00%</b>	<b>15,947,095.19</b>	<b>605.04%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	9,531,947.14	111.58%	7,925,842.77	108.47%	1,606,104.37	20.26%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-19.90%	(1,331,752.88)	-18.50%	(248,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	733,381.00	8.58%	754,286.00	10.32%	(20,905.00)	-2.77%
1-03-05-991 Allowance for Impairment - Other Receivable	(21,608.80)	-0.26%	(21,328.48)	-0.29%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>8,542,909.75</b>	<b>100.00%</b>	<b>7,307,146.41</b>	<b>100.00%</b>	<b>1,235,763.34</b>	<b>49.74%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,196,050.20	84.78%	4,451,530.25	80.34%	(255,480.05)	-5.74%
1-04-04-010 Office Supplies Inventory	100,603.56	2.03%	233,614.53	4.22%	(133,010.97)	-56.94%
1-04-04-120 Chemicals & Fibering Supply Inventory	527,700.00	10.66%	830,735.00	14.99%	(303,035.00)	-36.48%
1-04-04-990 Other Supplies and Materials Inventory	124,899.00	2.52%	24,999.00	0.45%	99,900.00	399.62%
<b>Total Inventories</b>	<b>4,949,252.76</b>	<b>100.00%</b>	<b>5,540,878.78</b>	<b>100.00%</b>	<b>(591,626.02)</b>	<b>-10.68%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>10405 SEMI-EXPENDABLE</b>							
1-04-05-010	Semi-Expendable Machinery	9,805.00	1.50%	9,805.00	2.08%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	6.99%	45,758.82	9.69%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equip.	46,480.00	7.10%	46,480.00	9.85%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	1.49%	9,768.00	2.07%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	436,323.36	65.13%	243,747.50	51.64%	182,575.86	74.90%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	17.79%	116,447.40	24.67%	0.00	0.00%
	<b>Total Semi-Expendable</b>	<b>654,582.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>182,575.86</b>	<b>38.68%</b>
	<b>TOTAL CURRENT ASSET</b>	<b>40,882,603.03</b>		<b>24,108,794.66</b>		<b>16,773,808.37</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>							
<b>10603 INFRASTRUCTURE ASSET</b>							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	188,834,360.61	149.39%	182,260,282.98	145.15%	6,574,077.63	3.61%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(62,476,945.84)	-49.39%	(56,695,376.08)	-45.15%	(5,780,569.76)	-3.11%
	<b>Net</b>	<b>126,407,414.77</b>	<b>100.00%</b>	<b>125,564,906.90</b>	<b>100.00%</b>	<b>843,507.87</b>	<b>0.67%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>							
1-06-04-010	Buildings	7,094,981.85	35.99%	7,094,981.85	28.47%	0.00	0.00%
1-06-04-011	Accum Depn - Buildings	(1,935,054.79)	-10.90%	(1,762,550.48)	-9.37%	(172,504.31)	-0.64%
1-06-04-070	Water Plant, Structure and Improvements	15,695,406.29	45.11%	13,403,416.29	85.01%	2,291,990.00	0.00%
1-06-04-071	Accum Depn - Water, Plant, Structure & Improvements	(3,092,937.76)	-17.41%	(2,577,910.90)	-13.97%	(515,026.86)	-19.98%
	<b>Net</b>	<b>17,764,975.59</b>	<b>100.00%</b>	<b>15,453,947.76</b>	<b>100.00%</b>	<b>2,311,027.83</b>	<b>29.81%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>							
1-06-05-010	Machinery	61,459,429.10	296.13%	60,232,916.66	232.94%	1,226,512.44	2.04%
1-06-05-011	Accum Depn - Machinery	(44,063,363.33)	-212.31%	(28,566,083.36)	-149.15%	(15,497,279.97)	-14.25%
1-06-05-020	Office Equipment	78,435.02	0.38%	78,435.02	0.30%	0.00	0.00%
1-06-05-021	Accum Depn - Office Equipment	(79,591.32)	-0.34%	(70,591.52)	-0.27%	8,999.80	0.00%
1-06-05-050	Information and Communication Technology Equipment	3,218,110.00	15.51%	3,137,816.00	12.14%	80,294.00	2.16%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(2,308,141.24)	-11.73%	(1,981,580.79)	-7.80%	(326,560.45)	-8.11%
1-06-05-130	Sports Equipment	624,528.95	3.01%	624,528.95	2.42%	0.00	0.00%
1-06-05-131	Accum Depn - Sports Equipment	(249,968.15)	-1.10%	(177,725.99)	-0.69%	(62,242.16)	-3.58%

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990 Other Equipment	4,212,365.38	20.30%	4,212,365.38	16.29%	0.00	0.00%
1-06-05-991 Accum Depr - Other Equipment	(2,733,528.09)	-13.17%	(2,268,104.14)	-8.77%	(465,513.95)	20.52%
1-06-07-010 Furniture & Fixtures	1,565,697.87	7.54%	1,193,539.32	5.39%	172,158.55	12.35%
1-06-07-011 Accum Depr - Furniture & Fixtures	(987,354.01)	-4.76%	(754,143.43)	-2.92%	(23,210.58)	30.52%
<b>Net</b>	<b>20,754,229.96</b>	<b>100.00%</b>	<b>25,857,355.90</b>	<b>100.00%</b>	<b>(5,103,125.94)</b>	<b>-19.74%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>						
1-06-06-010 Motor Vehicles	5,525,102.73	272.37%	5,318,102.73	244.81%	207,000.00	3.69%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(3,496,588.83)	-172.37%	(3,145,931.72)	-144.83%	(350,657.11)	11.15%
<b>Net</b>	<b>2,028,513.90</b>	<b>100.00%</b>	<b>2,172,171.01</b>	<b>100.00%</b>	<b>(143,657.11)</b>	<b>-6.61%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>						
1-06-99-020 Construction in Progress - Infrastructure Assets	2,122,947.70	97.74%	48,000.00	100.00%	2,074,947.70	4322.81%
1-06-99-030 Construction in Progress - Buildings & Other Structures	49,000.00	2.26%	0.00	0.00%	49,000.00	0.00%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Net</b>	<b>2,171,947.70</b>	<b>100.00%</b>	<b>48,000.00</b>	<b>100.00%</b>	<b>2,123,947.70</b>	<b>4424.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>169,127,081.92</b>		<b>172,094,951.57</b>		<b>(2,967,869.65)</b>	<b>-1.73%</b>
<b>INTANGIBLE ASSETS</b>						
<b>10801 INTANGIBLE ASSETS</b>						
1-08-01-020 Computer Software	356,900.84	106.34%	556,900.84	96.94%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(197,242.21)	-55.94%	(210,428.21)	-38.80%	(30,796.00)	13.10%
1-08-99-020 Development in Progress- Computer Software	354,000.00	67.61%	354,000.00	61.63%	0.00	0.00%
<b>Net</b>	<b>523,717.63</b>	<b>100.00%</b>	<b>574,507.63</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.84%</b>
<b>OTHER ASSETS</b>						
<b>19901 ADVANCES</b>						
1-99-01-020 Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040 Advances to Officers & Employee	0.00	0.00%	4,000.00	1.19%	(4,000.00)	-100.00%
1-99-02-010 Advances to Contractors	879,000.00	72.77%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>						
1-99-02-050 Prepaid Insurance	120,110.02	9.94%	125,324.36	37.12%	(5,214.34)	-4.10%
<b>19903 DEPOSITS</b>						
1-99-03-020 Guaranty Deposits	208,264.64	17.24%	208,465.64	61.33%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>						
1-99-02-080 Withholding Tax at Source	601.58	0.05%	846.87	0.25%	(245.29)	-28.96%
<b>Total Other Assets</b>	<b>1,207,982.84</b>	<b>100.00%</b>	<b>336,637.37</b>	<b>100.00%</b>	<b>871,345.47</b>	<b>258.84%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>170,858,782.39</b>		<b>173,606,096.57</b>		<b>(2,747,314.18)</b>	<b>-1.59%</b>
<b>TOTAL ASSETS</b>	<b>211,741,385.42</b>		<b>197,114,891.33</b>		<b>14,626,494.09</b>	<b>7.42%</b>

	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	5,181,943.66	100.00%	1,751,370.90	100.00%	3,430,572.76	195.88%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>5,181,943.66</b>	<b>100.00%</b>	<b>1,751,370.90</b>	<b>100.00%</b>	<b>3,430,572.76</b>	<b>195.88%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	74,820.63	98.64%	87,731.40	103.07%	(12,910.77)	-14.72%
2-02-01-020	Due to GSIS	(4,671.48)	-6.16%	(2,319.84)	-2.73%	(2,351.64)	101.37%
2-02-01-030	Due to PAG-IBIG	(100.00)	-0.13%	(1,217.43)	-1.78%	1,417.43	-93.41%
2-02-01-040	Due to PhilHealth	5,800.00	7.65%	1,223.30	1.44%	4,576.70	374.13%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Inter-Agency Payable</b>		<b>35,849.15</b>	<b>100.00%</b>	<b>85,117.43</b>	<b>100.00%</b>	<b>(49,268.28)</b>	<b>-49.94%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-005	Guaranty Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00	0.00%
2-04-01-050	Customers Deposit Payable	1,034,381.88	100.00%	1,024,881.88	100.00%	9,500.00	0.93%
<b>Total Trust Liabilities</b>		<b>1,034,381.88</b>	<b>100.00%</b>	<b>1,024,881.88</b>	<b>100.00%</b>	<b>9,500.00</b>	<b>0.93%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,292,677.49</b>		<b>2,861,373.01</b>		<b>3,431,304.48</b>	<b>119.92%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	8,018,935.50	100.00%	315,085.50	100.00%	7,703,850.00	2461.20%
<b>Total Deferred Credits</b>		<b>8,018,935.50</b>	<b>100.00%</b>	<b>315,085.50</b>	<b>100.00%</b>	<b>7,703,850.00</b>	<b>2461.20%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	1,000.00	100.00%	(1,000.00)	-100.00%
<b>Total Other Payables</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,000.00</b>	<b>100.00%</b>	<b>(1,000.00)</b>	<b>-100.00%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>8,018,935.50</b>		<b>314,085.50</b>		<b>7,704,850.00</b>	
<b>TOTAL LIABILITIES</b>	<b>14,311,612.99</b>		<b>3,175,458.51</b>		<b>11,136,154.48</b>	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	24.74%	48,846,382.56	25.19%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	148,583,389.87	75.26%	145,093,050.16	74.81%	3,490,339.71	2.41%
<b>TOTAL EQUITY</b>	<b>197,429,772.43</b>	<b>100.00%</b>	<b>193,939,432.72</b>	<b>100.00%</b>	<b>3,490,339.71</b>	<b>1.80%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>211,741,385.42</b>		<b>197,114,891.23</b>		<b>14,626,494.19</b>	<b>7.42%</b>

Prepared by:

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Noted by:

*ENGR. MANFRED M. FUENTESERINA*  
 General Manager - C





Republic of the Philippines

**SAGAY WATER DISTRICT**

Cor. Ma. Lopez-Marañon Sts., Poblacion II, Sagay City, Negros Occidental

Tel No. (034)488-0219; Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**

FOR THE MONTH ENDED NOVEMBER 30, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Officer						
1-01-01-020 Petty Cash	288,024.62	1.08%	387,822.48	3.00%	(99,797.86)	-25.73%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>	10,000.00	0.04%	10,000.00	0.08%	0.00	0.00%
1-01-02-020 Cash in Bank - Local Currency Current Account	20,548,502.99	76.72%	5,104,327.79	39.50%	15,444,175.21	302.57%
1-01-02-030 Cash in Bank-Local Currency Savings Account	5,936,899.36	22.17%	7,419,447.01	57.42%	(1,482,547.65)	-19.98%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>26,783,436.97</b>	<b>100.00%</b>	<b>12,921,597.27</b>	<b>100.00%</b>	<b>13,861,839.70</b>	<b>256.80%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	10,460,002.75	116.58%	7,761,020.41	109.25%	2,698,982.34	34.78%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,699,809.59)	-17.97%	(1,351,753.88)	-19.03%	(348,055.71)	25.75%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	721,731.00	7.63%	715,786.00	10.08%	5,945.00	0.83%
1-03-05-991 Allowance for Impairment - Other Receivable	(22,606.80)	-0.24%	(21,228.48)	-0.30%	(1,380.32)	6.50%
<b>Total Receivables</b>	<b>9,459,315.36</b>	<b>100.00%</b>	<b>7,103,824.05</b>	<b>100.00%</b>	<b>2,355,491.31</b>	<b>67.86%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,128,672.23	79.63%	4,652,227.85	82.50%	(523,555.62)	-11.25%
1-04-04-010 Office Supplies Inventory	78,235.58	1.51%	213,583.88	3.79%	(135,348.30)	-63.37%
1-04-04-120 Chemicals & Filtering Supply Inventory	852,950.00	16.45%	748,235.00	13.27%	104,715.00	13.90%
1-04-04-990 Other Supplies and Materials Inventory	124,859.00	2.41%	24,999.00	0.44%	99,860.00	199.62%
<b>Total Inventories</b>	<b>5,184,716.81</b>	<b>100.00%</b>	<b>5,639,045.73</b>	<b>100.00%</b>	<b>(454,288.92)</b>	<b>-8.06%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.53%	9,805.00	2.08%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	7.14%	45,758.82	9.69%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	7.25%	46,480.00	9.85%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.52%	9,768.00	2.07%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	412,805.36	64.39%	243,747.50	51.64%	169,057.86	69.36%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	18.16%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>641,064.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>169,057.86</b>	<b>35.82%</b>
<b>TOTAL CURRENT ASSET</b>	<b>42,068,567.72</b>		<b>26,126,473.77</b>		<b>15,932,093.95</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10603 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	189,496,898.38	149.70%	183,093,808.53	145.41%	6,403,089.85	3.50%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(62,913,122.94)	-49.70%	(57,179,030.28)	-45.47%	(5,734,072.66)	-10.03%
<b>Net</b>	<b>126,583,775.44</b>	<b>100.00%</b>	<b>125,914,758.25</b>	<b>100.00%</b>	<b>669,017.19</b>	<b>0.53%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	40.09%	7,098,581.85	38.58%	0.00	0.00%
1-06-04-011 Accum Depn - Buildings	(1,950,997.79)	-11.02%	(1,776,373.26)	-9.66%	(174,624.53)	-9.83%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	88.64%	15,695,406.29	85.31%	0.00	0.00%
1-06-04-071 Accum Depn - Water, Plant, Structure & Improvements	(3,135,222.17)	-17.71%	(2,619,327.90)	-14.24%	(516,394.27)	-19.71%
<b>Net</b>	<b>17,707,268.18</b>	<b>100.00%</b>	<b>18,398,286.98</b>	<b>100.00%</b>	<b>(691,018.80)</b>	<b>-29.55%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	61,744,425.10	300.21%	60,232,916.66	237.37%	1,511,508.44	2.51%
1-06-05-011 Accum Depn - Machinery	(44,440,001.67)	-216.07%	(39,059,116.52)	-153.93%	(5,380,885.15)	-13.78%
1-06-05-020 Office Equipment	78,435.02	0.38%	78,435.02	0.31%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.34%	(70,591.52)	-0.28%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,218,110.00	15.65%	3,162,710.00	12.46%	55,400.00	1.75%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,337,766.89)	-11.37%	(1,985,373.64)	-7.86%	(342,191.25)	-17.13%
1-06-05-130 Sports Equipment	624,528.95	3.04%	624,528.95	2.46%	0.00	0.00%
1-06-05-131 Accum Depn - Sports Equipment	(243,518.94)	-1.19%	(181,643.14)	-0.72%	(63,875.80)	-35.17%

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990 Other Equipment	4,212,365.38	20.48%	4,212,365.38	16.60%	0.00	0.00%
1-05-05-991 Accum Depn - Other Equipment	(2,773,536.71)	-13.49%	(2,288,100.53)	-9.02%	(485,436.18)	21.22%
1-06-07-010 Furniture & Fixtures	1,565,697.87	7.61%	1,419,647.12	5.59%	146,050.75	16.29%
1-06-07-011 Accum Depn - Furniture & Fixtures	(1,008,764.02)	-4.90%	(760,328.21)	-3.00%	(248,435.81)	22.67%
<b>Net</b>	<b>20,567,382.57</b>	<b>100.00%</b>	<b>25,375,247.57</b>	<b>100.00%</b>	<b>(4,807,865.00)</b>	<b>-18.95%</b>
<b>10606 TRANSPORTATION EQUIPMENT</b>						
1-06-06-010 Motor Vehicles	5,525,102.73	276.40%	5,318,102.73	247.93%	207,000.00	3.89%
1-05-06-011 Accumulated Depreciation - Motor Vehicles	(3,526,114.92)	-176.40%	(3,173,112.37)	-147.93%	(353,002.55)	11.12%
<b>Net</b>	<b>1,998,987.81</b>	<b>100.00%</b>	<b>2,144,990.36</b>	<b>100.00%</b>	<b>(146,002.55)</b>	<b>-6.81%</b>
<b>10699 CONSTRUCTION IN PROGRESS</b>						
1-06-99-020 Construction in Progress - Infrastructure Assets	1,749,896.00	97.28%	0.00	0.00%	1,749,896.00	0.00%
1-06-99-030 Construction in Progress - Buildings & Other Structures	49,000.00	2.72%	0.00	0.00%	49,000.00	0.00%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Net</b>	<b>1,798,896.00</b>	<b>100.00%</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,798,896.00</b>	<b>6.00%</b>
<b>Total Property, Plant and Equipment</b>	<b>168,656,310.00</b>		<b>171,833,283.16</b>		<b>(3,176,973.16)</b>	<b>-1.85%</b>
<b>INTANGIBLE ASSETS</b>						
<b>10801 INTANGIBLE ASSETS</b>						
1-08-01-020 Computer Software	556,900.84	107.20%	556,900.84	97.65%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(391,475.71)	-75.36%	(340,685.71)	-59.74%	(50,790.00)	14.91%
1-08-99-020 Development in Progress- Computer Software	354,060.00	68.16%	354,060.00	62.09%	0.00	0.00%
<b>Net</b>	<b>519,485.13</b>	<b>100.00%</b>	<b>570,275.13</b>	<b>100.00%</b>	<b>(50,790.00)</b>	<b>-8.91%</b>
<b>OTHER ASSETS</b>						
<b>19901 ADVANCES</b>						
1-99-01-020 Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040 Advances to Officers & Employee	22,500.00	1.85%	16,800.00	4.99%	5,700.00	31.93%
1-99-02-010 Advances to Contractors	879,000.00	72.19%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>						
1-99-02-050 Prepaid Insurance	107,011.01	8.79%	112,076.53	33.27%	(5,065.52)	-4.52%
<b>19903 DEPOSITS</b>						
1-99-03-020 Guaranty Deposits	208,264.64	17.10%	206,465.64	61.29%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>						
1-99-02-080 Withholding Tax at Source	914.01	0.08%	1,546.83	0.46%	(632.82)	-40.91%
<b>Total Other Assets</b>	<b>1,217,689.66</b>	<b>100.00%</b>	<b>336,889.60</b>	<b>100.00%</b>	<b>880,800.06</b>	<b>261.45%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>170,393,484.79</b>		<b>172,740,447.29</b>		<b>(2,346,962.50)</b>	<b>-1.37%</b>
<b>TOTAL ASSETS</b>	<b>212,462,052.51</b>		<b>198,676,921.06</b>		<b>13,785,131.45</b>	<b>6.93%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>FINANCIAL LIABILITIES</b>						
20101 PAYABLES						
2-01-01-010	Accounts Payable					
2-01-01-020	Due to Officers and Employees	5,912,324.87	100.00%	4,645,492.97	100.00%	1,266,831.90 27.27%
	<b>Total Payable</b>	0.00	0.00%	0.00	0.00%	0.00 0.00%
		<b>5,912,324.87</b>	<b>100.00%</b>	<b>4,645,492.97</b>	<b>100.00%</b>	<b>1,266,831.90 27.27%</b>
<b>INTER-AGENCY PAYABLES</b>						
20201 INTER_AGENCY PAYABLES						
2-02-01-010	Due to BIR					
2-02-01-020	Due to GSIS	115,614.71	93.83%	173,873.89	94.76%	(58,259.18) -33.51%
2-02-01-030	Due to PAG-IBIG	(3,300.01)	-2.68%	0.00	0.00%	(3,300.01) 0.00%
2-02-01-040	Due to PhilHealth	(682.43)	-0.55%	0.00	0.00%	(682.43) 0.00%
2-02-01-110	Due to SSS	11,300.00	9.17%	9,623.30	5.24%	1,676.70 17.42%
	<b>Total Inter-Agency Payable</b>	280.00	0.23%	0.00	0.00%	280.00 0.00%
		<b>125,212.27</b>	<b>100.00%</b>	<b>183,497.19</b>	<b>100.00%</b>	<b>(60,284.92) -32.85%</b>
<b>TRUST LIABILITIES</b>						
20401 TRUST LIABILITIES						
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	0.00	0.00%	0.00 0.00%
2-04-01-050	Customers Deposit Payable	1,034,884.68	100.00%	1,024,884.68	100.00%	10,000.00 0.98%
	<b>Total Trust Liabilities</b>	<b>1,034,884.68</b>	<b>100.00%</b>	<b>1,024,884.68</b>	<b>100.00%</b>	<b>10,000.00 0.98%</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>7,078,421.82</b>		<b>5,853,874.84</b>		<b>1,216,546.98 30.78%</b>
<b>DEFERRED CREDITS</b>						
20501 DEFERRED CREDITS						
2-05-01-990	Other Deferred Credits	8,018,935.50	100.00%	313,085.50	100.00%	7,705,850.00 2461.26%
	<b>Total Deferred Credits</b>	<b>8,018,935.50</b>	<b>100.00%</b>	<b>313,085.50</b>	<b>100.00%</b>	<b>7,705,850.00 2461.26%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections						
<b>Total Other Payables</b>	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL NON CURRENT LIABILITIES</b>	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL LIABILITIES</b>	8,018,935.50		313,085.50		7,705,850.00	
	15,089,357.32		6,166,960.34		8,922,396.98	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	24.75%	48,846,382.56	25.35%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	148,526,312.63	75.25%	143,863,578.16	74.65%	4,662,734.47	3.24%
<b>TOTAL EQUITY</b>	197,372,695.19	100.00%	192,709,960.72	100.00%	4,662,734.47	2.42%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	212,462,052.51		198,876,921.06		13,585,131.45	6.83%

Prepared by:

*MARIE*  
**MARIE ANGELINE B. DIVINAGRACIA**  
 Corp. Budget Specialist A/OIC Administrative and  
 General Services

Reviewed by:

*REA T. SOBERANO*  
**REA T. SOBERANO**  
 CSA-A/OIC Finance and Commercial Division

Noted by:

*ENGR. MANFRED M. FUENTESFINA*  
**ENGR. MANFRED M. FUENTESFINA**  
 General Manager C



Republic of the Philippines  
**SAGAY WATER DISTRICT**  
 Cor. Ma. Lopez-Maraton Sts. Poblacion II, Sagay City, Negros Occidental  
 Tel No. (034)488-0219, Fax No.(034) 454-1986

**STATEMENT OF FINANCIAL POSITION**  
 FOR THE MONTH ENDED DECEMBER 31, 2023

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>CASH AND CASH EQUIVALENTS</b>						
<b>10101 CASH ON HAND</b>						
1-01-01-010 Cash-Collecting Office	1,028,561.76	4.41%	231,107.71	2.02%	797,454.05	345.06%
1-01-01-020 Petty Cash	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>10102 CASH IN BANK - LOCAL CURRENCY</b>						
1-01-02-020 Cash in Bank - Local Currency, Current Account	11,377,684.04	48.74%	5,278,757.89	46.18%	6,098,926.15	115.54%
1-01-02-030 Cash in Bank-Local Currency Savings Account	10,938,434.08	46.86%	5,921,492.39	51.80%	5,016,941.79	84.72%
<b>10105 CASH EQUIVALENTS</b>						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Cash and Cash Equivalents</b>	<b>23,346,679.88</b>	<b>100.00%</b>	<b>11,431,357.89</b>	<b>100.00%</b>	<b>11,915,321.99</b>	<b>545.32%</b>
<b>RECEIVABLES</b>						
<b>10301 LOANS AND RECEIVABLE ACCOUNTS</b>						
1-03-01-010 Accounts Receivable	9,622,347.65	114.86%	7,877,366.81	115.31%	1,744,980.84	22.15%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,961,010.07)	-23.41%	(1,699,809.59)	-24.88%	(261,200.48)	15.37%
<b>10305 OTHER RECEIVABLES</b>						
1-03-05-990 Other Receivables	741,281.00	8.85%	676,586.00	9.90%	64,695.00	9.56%
1-03-05-991 Allowance for Impairment - Other Receivable	(25,093.05)	-0.30%	(22,608.80)	-0.33%	(2,484.25)	10.99%
<b>Total Receivables</b>	<b>8,377,525.53</b>	<b>100.00%</b>	<b>6,831,534.42</b>	<b>100.00%</b>	<b>1,545,991.11</b>	<b>58.07%</b>
<b>INVENTORIES</b>						
<b>10404 INVENTORY HELD FOR CONSUMPTION</b>						
1-04-02-990 Other Supplies and Materials for Distribution	4,391,339.60	82.32%	5,444,028.84	86.08%	(1,052,689.24)	-19.34%
1-04-04-010 Office Supplies Inventory	96,048.23	1.80%	178,718.78	2.83%	(82,670.55)	-46.26%
1-04-04-120 Chemicals & Filtering Supply Inventory	722,450.00	13.54%	676,735.00	10.70%	45,715.00	6.76%
1-04-04-990 Other Supplies and Materials Inventory	124,899.60	2.34%	24,999.00	0.40%	99,900.60	399.62%
<b>Total Inventories</b>	<b>5,334,736.83</b>	<b>100.00%</b>	<b>6,324,481.62</b>	<b>100.00%</b>	<b>(989,744.79)</b>	<b>-15.65%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>10405 SEMI-EXPENDABLE</b>						
1-04-05-010 Semi-Expendable Machinery	9,805.00	1.60%	9,805.00	2.08%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	7.49%	45,758.82	9.65%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.	46,480.00	7.60%	46,480.00	9.85%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	1.60%	9,768.00	2.07%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	383,005.36	62.65%	243,747.59	51.64%	139,257.86	57.13%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	19.05%	116,447.40	24.67%	0.00	0.00%
<b>Total Semi-Expendable</b>	<b>611,264.58</b>	<b>100.00%</b>	<b>472,006.72</b>	<b>100.00%</b>	<b>139,257.86</b>	<b>29.50%</b>
<b>TOTAL CURRENT ASSET</b>	<b>37,668,206.82</b>		<b>25,059,380.65</b>		<b>12,608,826.17</b>	
<b>PROPERTY, PLANT AND EQUIPMENT</b>						
<b>10605 INFRASTRUCTURE ASSET</b>						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	190,572,786.21	149.86%	183,437,046.93	145.64%	7,135,739.28	3.89%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(63,401,529.07)	-49.86%	(57,659,585.96)	-45.84%	(5,741,943.05)	-2.95%
<b>Net</b>	<b>127,171,257.20</b>	<b>100.00%</b>	<b>125,777,460.97</b>	<b>100.00%</b>	<b>1,393,796.23</b>	<b>1.11%</b>
<b>10604 BUILDINGS AND OTHER STRUCTURES</b>						
1-06-04-010 Buildings	7,098,581.85	40.22%	7,098,581.85	38.70%	0.00	0.00%
1-06-04-011 Accum Depr - Buildings	(1,962,940.79)	-11.14%	(1,790,196.04)	-9.76%	(172,744.75)	-0.82%
1-06-04-070 Water Plant, Structure and Improvements	15,695,406.29	88.93%	15,695,406.29	85.57%	0.00	0.00%
1-06-04-071 Accum Depr- Water, Plant, Structure & Improvements	(3,178,628.65)	-18.01%	(2,660,735.98)	-14.51%	(517,892.65)	-19.44%
<b>Net</b>	<b>17,650,018.70</b>	<b>100.00%</b>	<b>18,343,056.20</b>	<b>100.00%</b>	<b>(693,037.50)</b>	<b>-29.26%</b>
<b>10605 MACHINERY AND EQUIPMENT</b>						
1-06-05-010 Machinery	63,843,997.10	288.05%	60,281,029.66	241.82%	3,562,967.44	5.91%
1-06-05-011 Accum Depr - Machinery	(44,847,202.46)	-202.34%	(39,545,096.69)	-158.63%	(5,302,105.77)	-13.47%
1-06-05-020 Office Equipment	78,435.02	0.35%	78,435.02	0.31%	0.00	0.00%
1-06-05-021 Accum Depr - Office Equipment	(78,591.52)	-0.32%	(78,591.52)	-0.28%	0.00	0.00%
1-06-05-030 Information and Communication Technology Equipment	3,218,110.00	14.52%	3,192,210.00	12.81%	25,900.00	0.87%
1-06-05-031 Accum Depr - Info & Comm Technology Equipment	(2,356,566.04)	-10.68%	(2,005,562.49)	-8.05%	(361,003.55)	-18.00%
1-06-05-130 Sports Equipment	624,528.95	2.82%	624,528.95	2.51%	0.00	0.00%
1-06-05-131 Accum Depr - Sports Equipment	(250,959.75)	-1.13%	(185,560.29)	-0.74%	(65,409.44)	-35.23%

		YEAR TO DATE					
		Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
		Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
1-06-05-990	Other Equipment	4,212,365.38	19.01%	4,212,365.38	16.90%	0.00	0.00%
1-06-05-991	Accum Depr - Other Equipment	(2,813,455.33)	-12.69%	(2,806,322.89)	-9.25%	(507,132.44)	21.99%
1-06-07-010	Furniture & Fixtures	1,565,697.87	7.09%	1,419,647.12	5.69%	146,050.75	10.29%
1-06-07-011	Accum Depr - Furniture & Fixtures	(1,029,888.29)	-4.65%	(786,786.79)	-3.08%	(263,181.50)	34.33%
	Net	22,164,460.95	100.00%	24,928,375.46	100.00%	(2,763,914.51)	-11.09%
<b>10606 TRANSPORTATION EQUIPMENT</b>							
1-06-06-010	Motor Vehicles	5,525,102.73	280.54%	5,318,102.73	251.11%	207,000.00	3.89%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(3,355,641.91)	-180.54%	(3,200,293.02)	-151.17%	(355,347.99)	11.10%
	Net	1,969,461.72	100.00%	2,117,809.71	100.00%	(148,347.99)	-7.00%
<b>10699 CONSTRUCTION IN PROGRESS</b>							
1-06-99-020	Construction in Progress - Infrastructure Assets	1,734,402.00	83.62%	0.00	0.00%	1,734,402.00	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	339,807.50	16.38%	0.00	0.00%	339,807.50	0.00%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Net	2,074,209.50	100.00%	0.00	0.00%	2,074,209.50	0.00%
	<b>Total Property, Plant and Equipment</b>	<b>171,029,488.07</b>		<b>171,166,782.34</b>		<b>(137,294.27)</b>	<b>-0.08%</b>
<b>INTANGIBLE ASSETS</b>							
<b>10801 INTANGIBLE ASSETS</b>							
1-08-01-020	Computer Software	556,900.84	108.08%	556,900.84	98.38%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(395,709.21)	-76.80%	(344,918.21)	-60.94%	(50,790.00)	14.73%
1-08-99-020	Development in Progress- Computer Software	354,060.00	68.72%	354,060.00	62.55%	0.00	0.00%
	Net	515,252.63	100.00%	566,042.63	100.00%	(50,790.00)	-8.97%
<b>OTHER ASSETS</b>							
<b>19901 ADVANCES</b>							
1-99-01-020	Advances for Payroll	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	0.00	0.00%	0.00	0.00%
1-99-02-010	Advances to Contractors	179,000.00	74.09%	0.00	0.00%	879,000.00	0.00%
<b>19902 PREPAYMENTS</b>							
1-99-02-050	Prepaid Insurance	98,217.20	8.28%	102,883.78	33.05%	(4,666.58)	-4.54%
<b>19903 DEPOSITS</b>							
1-99-03-020	Guaranty Deposits	208,264.64	17.55%	206,465.64	66.31%	1,799.00	0.87%
<b>19999 OTHER ASSETS</b>							
1-99-02-080	Withholding Tax at Source	975.83	0.08%	1,994.84	0.64%	(1,019.01)	-51.08%
	Total Other Assets	1,186,457.67	100.00%	211,344.26	100.00%	875,113.41	281.08%
	<b>TOTAL NON CURRENT ASSET</b>	<b>172,731,118.37</b>		<b>172,644,089.23</b>		<b>87,029.14</b>	
	<b>TOTAL ASSETS</b>	<b>210,399,325.19</b>		<b>197,103,469.88</b>		<b>13,295,855.31</b>	<b>6.25%</b>



	YEAR TO DATE						
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year		
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total	
<b>FINANCIAL LIABILITIES</b>							
<b>20101 PAYABLES</b>							
2-01-01-010	Accounts Payable	4,571,813.95	100.00%	5,556,706.64	100.00%	(984,892.69)	-17.72%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Payable</b>		<b>4,571,813.95</b>	<b>100.00%</b>	<b>5,556,706.64</b>	<b>100.00%</b>	<b>(984,892.69)</b>	<b>-17.72%</b>
<b>INTER-AGENCY PAYABLES</b>							
<b>20201 INTER_AGENCY PAYABLES</b>							
2-02-01-010	Due to BIR	802,882.13	180.43%	549,985.33	99.99%	252,896.80	45.98%
2-02-01-020	Due to GSIS	(3,067.30)	-0.38%	0.00	0.00%	(3,067.30)	0.00%
2-02-01-030	Due to PAG-IBIG	(1,201.43)	-0.15%	(50.00)	-0.01%	(1,151.43)	2302.86%
2-02-01-040	Due to PhilHealth	800.00	0.10%	100.00	0.02%	700.00	700.00%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Inter-Agency Payable</b>		<b>799,413.40</b>	<b>100.00%</b>	<b>550,035.33</b>	<b>100.00%</b>	<b>249,378.07</b>	<b>45.34%</b>
<b>TRUST LIABILITIES</b>							
<b>20401 TRUST LIABILITIES</b>							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	18,974.00	1.82%	(18,974.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,034,884.68	100.00%	1,024,884.68	98.18%	10,000.00	0.98%
<b>Total Trust Liabilities</b>		<b>1,034,884.68</b>	<b>100.00%</b>	<b>1,043,858.68</b>	<b>100.00%</b>	<b>(8,974.00)</b>	<b>-0.86%</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,406,112.03</b>		<b>7,150,600.65</b>		<b>(744,488.62)</b>	<b>-10.41%</b>
<b>DEFERRED CREDITS</b>							
<b>20501 DEFERRED CREDITS</b>							
2-05-01-990	Other Deferred Credits	8,020,561.96	100.00%	288,935.50	100.00%	7,731,626.46	2675.99%
<b>Total Deferred Credits</b>		<b>8,020,561.96</b>	<b>100.00%</b>	<b>288,935.50</b>	<b>100.00%</b>	<b>7,731,626.46</b>	<b>2675.99%</b>

	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
<b>OTHER PAYABLES</b>						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Total Other Payables</b>	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL NON CURRENT LIABILITIES</b>	8,020,561.96		288,935.50		7,731,626.46	
<b>TOTAL LIABILITIES</b>	14,426,673.99		7,439,536.15		6,987,137.84	
<b>EQUITY</b>						
30101 GOVERNMENT EQUITY	48,846,382.56	24.92%	48,846,382.56	25.75%	0.00	0.00%
30701 RETAINED EARNINGS / (DEFICIT)	147,126,268.64	75.07%	140,817,551.17	74.25%	6,308,717.47	4.48%
<b>TOTAL EQUITY</b>	195,972,651.20	100.00%	189,663,933.73	100.00%	6,308,717.47	3.33%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	210,399,325.19		197,103,469.88		13,295,855.31	6.75%

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