



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, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer						
1-01-01-020 Petty Cash	264,874.69	1.23%	211,965.54	1.12%	52,909.15	24.96%
	10,000.00	0.05%	10,000.00	0.05%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	13,495,804.73	62.62%	10,967,336.35	58.02%	2,528,468.38	23.05%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,782,609.94	36.11%	7,712,601.11	40.80%	70,008.83	0.91%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	21,553,289.36	100.00%	18,901,903.00	100.00%	2,651,386.36	48.92%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,295,422.95	105.25%	4,676,006.33	105.78%	1,619,416.62	34.63%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-17.88%	(839,971.65)	-19.00%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	775,761.00	12.97%	599,810.00	13.57%	175,951.00	29.33%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.34%	(15,388.75)	-0.35%	(5,209.81)	33.85%
Total Receivables	5,981,324.06	100.00%	4,420,455.93	100.00%	1,560,868.13	125.12%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	9,477,031.78	90.72%	5,224,487.47	82.79%	4,252,544.31	81.40%
1-04-04-010 Office Supplies Inventory	507,796.11	4.86%	295,512.29	4.68%	212,283.82	71.84%
1-04-04-120 Chemicals & Filtering Supply Inventory	462,175.00	4.42%	790,560.00	12.53%	(328,385.00)	-41.54%
Total Inventories	10,447,002.89	100.00%	6,310,559.76	100.00%	4,136,443.13	65.55%


		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
10405 SEMI-EXPENDABLE							
1-04-05-010	Semi-Expendable Machinery	9,805.00	2.42%	9,805.00	2.42%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	11.31%	45,758.82	11.31%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Eqpt.	46,480.00	11.49%	46,480.00	11.49%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	2.42%	9,768.00	2.42%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	176,157.50	43.56%	176,157.50	43.56%	0.00	0.00%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	28.79%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable		404,416.72	100.00%	404,416.72	100.00%	0.00	0.00%
TOTAL CURRENT ASSET		38,386,033.03		30,037,335.41		8,348,697.62	
PROPERTY, PLANT AND EQUIPMENT							
10603 INFRASTRUCTURE ASSET							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	155,865,559.52	154.08%	148,548,779.10	149.22%	7,316,780.42	4.93%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(54,709,979.28)	-54.08%	(48,996,556.91)	-49.22%	(5,713,422.37)	11.66%
Net		101,155,580.24	100.00%	99,552,222.19	100.00%	1,603,358.05	1.61%
10604 BUILDINGS AND OTHER STRUCTURES							
1-06-04-010	Buildings	6,860,497.57	49.85%	5,350,746.19	46.58%	1,509,751.38	28.22%
1-06-04-011	Accum Depn - Buildings	(1,190,577.96)	-8.65%	(991,634.03)	-8.63%	(198,943.93)	20.06%
1-06-04-070	Water Plant, Structure and Improvements	9,243,727.74	67.17%	7,912,335.18	68.87%	1,331,392.56	16.83%
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements	(1,151,731.89)	-8.37%	(783,363.82)	-6.82%	(368,368.07)	47.02%
Net		13,761,915.46	100.00%	11,488,083.52	100.00%	2,273,831.94	112.13%
10605 MACHINERY AND EQUIPMENT							
1-06-05-010	Machinery	46,900,051.92	151.18%	39,579,460.92	145.08%	7,320,591.00	18.50%
1-06-05-011	Accum Depn - Machinery	(18,550,508.16)	-59.80%	(14,578,234.82)	-53.44%	(3,972,273.34)	27.25%
1-06-05-020	Office Equipment	414,187.12	1.34%	414,187.12	1.52%	0.00	0.00%
1-06-05-021	Accum Depn - Office Equipment	(381,727.22)	-1.23%	(412,933.99)	-1.51%	31,206.77	-7.56%
1-06-05-030	Information and Communication Technology Equipment	3,071,063.75	9.90%	2,615,033.75	9.59%	456,030.00	17.44%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(2,544,638.36)	-8.20%	(2,321,238.05)	-8.51%	(223,400.31)	9.62%
1-06-05-130	Sports Equipment	521,057.05	1.68%	521,057.05	1.91%	0.00	0.00%
1-06-05-131	Accum Depn - Sports Equipment	(163,525.41)	-0.53%	(75,506.73)	-0.28%	(88,018.68)	116.57%

		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	3,134,951.56	10.11%	2,757,919.56	10.11%	377,032.00	13.67%
1-06-05-991	Accum Depn - Other Equipment	(1,896,044.99)	-6.11%	(1,495,501.92)	-5.48%	(400,543.07)	26.78%
1-06-07-010	Furniture & Fixtures	990,001.12	3.19%	664,036.37	2.43%	325,964.75	49.09%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(472,963.22)	-1.52%	(386,915.59)	-1.42%	(86,047.63)	22.24%
	Net	31,021,905.16	100.00%	27,281,363.67	100.00%	3,740,541.49	13.71%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,603,788.53	196.51%	5,449,788.53	185.30%	154,000.00	2.83%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,752,136.08)	-96.51%	(2,508,691.06)	-85.30%	(243,445.02)	9.70%
	Net	2,851,652.45	100.00%	2,941,097.47	100.00%	(89,445.02)	-3.04%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Plant	6,645,621.86	91.77%	0.00	0.00%	6,645,621.86	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	589,488.78	8.14%	70,087.00	100.00%	519,401.78	741.08%
1-06-99-060	Construction in Progress-Furniture and Fixtures	6,668.00	0.09%	0.00	0.00%	6,668.00	0.00%
	Net	7,241,778.64	100.00%	70,087.00	100.00%	7,171,691.64	10232.56%
	Total Property, Plant and Equipment	156,032,831.95		141,332,853.85		14,699,978.10	10.40%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	387,900.00	62.01%	387,900.00	58.39%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(116,370.00)	-18.60%	(77,580.00)	-11.68%	(38,790.00)	50.00%
1-08-99-020	Development in Progress- Computer Software	354,060.00	56.60%	354,060.00	53.29%	0.00	0.00%
	Net	625,590.00	100.00%	664,380.00	100.00%	(38,790.00)	-5.84%
OTHER ASSETS							
19901 ADVANCES							
1-99-01-020	Advances for Payroll	0.76	0.00%	0.00	0.00%	0.76	0.00%
1-99-01-040	Advances to Officers & Employee	0.00	0.00%	0.00	0.00%	0.00	0.00%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	79,625.38	27.98%	60,855.95	23.27%	18,769.43	30.84%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	204,465.64	71.86%	200,465.64	76.66%	4,000.00	2.00%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	445.32	0.16%	183.66	0.07%	261.66	142.47%
	Total Other Assets	284,537.10	100.00%	261,505.25	100.00%	23,031.85	8.81%
	TOTAL NON CURRENT ASSET	156,942,959.05		142,258,739.10		14,684,219.95	
	TOTAL ASSETS	195,328,992.08		172,296,074.51		23,032,917.57	13.37%

	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,562,171.00	100.00%	3,712,345.24	100.00%	(2,150,174.24)	-57.92%
2-01-01-020	Due to Officers and Employees	0.76	0.00%	0.00	0.00%	0.76	0.00%
Total Payable		1,562,171.76	100.00%	3,712,345.24	100.00%	(2,150,173.48)	-57.92%
INTER-AGENCY PAYABLES							
20201 INTER AGENCY PAYABLES							
2-02-01-010	Due to BIR	69,595.68	65.08%	137,346.27	99.32%	(67,750.59)	-49.33%
2-02-01-020	Due to GSIS	(200.76)	-0.19%	(1,744.38)	-1.26%	1,543.62	-88.49%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	382.04	0.28%	(382.04)	-100.00%
2-02-01-040	Due to PhilHealth	37,550.91	35.11%	2,302.42	1.66%	35,248.49	1530.93%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Inter-Agency Payable		106,945.83	100.00%	138,286.35	100.00%	(31,340.52)	-22.66%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	17,250.00	1.69%	0.00	0.00%	17,250.00	0.00%
2-04-01-050	Customers Deposit Payable	1,004,884.68	98.31%	979,884.68	100.00%	25,000.00	2.55%
Total Trust Liabilities		1,022,134.68	100.00%	979,884.68	100.00%	42,250.00	4.31%
TOTAL CURRENT LIABILITIES		2,691,252.27		4,830,516.27		(2,139,264.00)	-44.29%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	15,926,870.34	100.00%	4,547,986.40	100.00%	11,378,883.94	250.20%
Total Deferred Credits		15,926,870.34	100.00%	4,547,986.40	100.00%	11,378,883.94	250.20%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	82.87	100.00%	(82.87)	-100.00%
Total Other Payables	0.00	0.00%	82.87	100.00%	(82.87)	-100.00%
TOTAL NON CURRENT LIABILITIES	15,926,870.34		4,548,069.27		11,378,801.07	
TOTAL LIABILITIES	18,618,122.61		9,378,585.54		9,239,537.07	
EQUITY						
30101 GOVERNMENT EQUITY	33,201,415.07	18.79%	25,526,375.92	15.67%	7,675,039.15	30.07%
30701 RETAINED EARNINGS / (DEFICIT)	143,509,454.40	81.21%	137,391,113.05	84.33%	6,118,341.35	4.45%
TOTAL EQUITY	176,710,869.47	100.00%	162,917,488.97	100.00%	13,793,380.50	8.47%
TOTAL LIABILITES & EQUITY	195,328,992.08		172,296,074.51		23,032,917.57	13.37%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	437,681.77	2.00%	283,670.11	1.68%	154,011.66	54.29%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	13,687,937.75	62.54%	8,853,145.40	52.50%	4,834,792.35	54.61%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,749,580.14	35.41%	7,716,092.77	45.76%	33,487.37	0.43%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	21,885,199.66	100.00%	16,862,908.28	100.00%	5,022,291.38	109.34%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,115,986.83	106.07%	4,790,171.85	105.56%	1,325,814.98	27.68%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-18.54%	(839,971.65)	-18.51%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	739,786.00	12.83%	603,160.00	13.29%	136,626.00	22.65%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.36%	(15,388.75)	-0.34%	(5,209.81)	33.85%
Total Receivables	5,765,912.94	100.00%	4,537,971.45	100.00%	1,227,941.49	111.48%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	8,236,853.22	87.45%	5,175,499.98	82.67%	3,061,353.24	59.15%
1-04-04-010 Office Supplies Inventory	503,393.07	5.34%	365,702.62	5.84%	137,690.45	37.65%
1-04-04-120 Chemicals & Filtering Supply Inventory	678,310.00	7.20%	719,170.00	11.49%	(40,860.00)	-5.68%
Total Inventories	9,418,556.29	100.00%	6,260,372.60	100.00%	3,158,183.69	50.45%


	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
10405 SEMI-EXPENDABLE						
1-04-05-010 Semi-Expendable Machinery	9,805.00	2.27%	9,805.00	2.42%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	10.60%	45,758.82	11.31%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipt.	46,480.00	10.77%	46,480.00	11.49%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	2.26%	9,768.00	2.42%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	203,297.50	47.11%	176,157.50	43.56%	27,140.00	15.41%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	26.98%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable	431,556.72	100.00%	404,416.72	100.00%	27,140.00	6.71%
TOTAL CURRENT ASSET	37,501,225.61		28,065,669.05		9,435,556.56	
PROPERTY, PLANT AND EQUIPMENT						
10603 INFRASTRUCTURE ASSET						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	156,372,842.82	154.49%	148,795,551.79	149.81%	7,577,291.03	5.09%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(55,152,386.95)	-54.49%	(49,472,493.00)	-49.81%	(5,679,893.95)	11.48%
Net	101,220,455.87	100.00%	99,323,058.79	100.00%	1,897,397.08	1.91%
10604 BUILDINGS AND OTHER STRUCTURES						
1-06-04-010 Buildings	6,860,497.57	50.04%	5,478,231.52	47.34%	1,382,266.05	25.23%
1-06-04-011 Accum Depn - Buildings	(1,209,806.97)	-8.82%	(1,005,914.93)	-8.69%	(203,892.04)	20.27%
1-06-04-070 Water Plant, Structure and Improvements	9,243,727.74	67.42%	7,912,335.18	68.38%	1,331,392.56	16.83%
1-06-04-071 Accum Depn - Water, Plant, Structure & Improvements	(1,184,592.11)	-8.64%	(813,104.71)	-7.03%	(371,487.40)	45.69%
Net	13,709,826.23	100.00%	11,571,547.06	100.00%	2,138,279.17	108.02%
10605 MACHINERY AND EQUIPMENT						
1-06-05-010 Machinery	47,780,527.19	150.17%	40,088,205.92	146.17%	7,692,321.27	19.19%
1-06-05-011 Accum Depn - Machinery	(18,931,501.68)	-59.50%	(14,894,481.74)	-54.31%	(4,037,019.94)	27.10%
1-06-05-020 Office Equipment	414,187.12	1.30%	414,187.12	1.51%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(382,632.36)	-1.20%	(413,886.60)	-1.51%	31,254.24	-7.55%
1-06-05-030 Information and Communication Technology Equipment	3,276,578.75	10.30%	2,615,033.75	9.53%	661,545.00	25.30%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,565,883.29)	-8.06%	(2,343,314.28)	-8.54%	(222,569.01)	9.50%
1-06-05-130 Sports Equipment	641,056.05	2.01%	521,057.05	1.90%	119,999.00	23.03%
1-06-05-131 Accum Depn - Sports Equipment	(170,860.30)	-0.54%	(82,841.62)	-0.30%	(88,018.68)	106.25%

		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	3,146,526.56	9.89%	2,757,919.56	10.06%	388,607.00	14.09%
1-06-05-991	Accum Depn - Other Equipment	(1,929,777.51)	-6.07%	(1,527,741.24)	-5.57%	(402,036.27)	26.32%
1-06-07-010	Furniture & Fixtures	1,022,000.72	3.21%	684,424.37	2.50%	337,576.35	49.32%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(483,372.81)	-1.52%	(392,845.71)	-1.43%	(90,527.10)	23.04%
	Net	31,816,848.44	100.00%	27,425,716.58	100.00%	4,391,131.86	16.01%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,603,788.53	197.61%	5,449,788.53	187.07%	154,000.00	2.83%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,767,942.35)	-97.61%	(2,536,501.23)	-87.07%	(231,441.12)	9.12%
	Net	2,835,846.18	100.00%	2,913,287.30	100.00%	(77,441.12)	-2.66%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Plant	7,700,877.92	91.44%	77,520.00	20.65%	7,623,357.92	9834.05%
1-06-99-030	Construction in Progress - Buildings & Other Structures	714,331.63	8.48%	297,887.50	79.35%	416,444.13	139.80%
1-06-99-060	Construction in Progress-Furniture and Fixtures	6,668.00	0.08%	0.00	0.00%	6,668.00	0.00%
	Net	8,421,877.55	100.00%	375,407.50	100.00%	8,046,470.05	2143.40%
	Total Property, Plant and Equipment	158,004,854.27		141,609,017.23		16,395,837.04	11.58%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	387,900.00	62.33%	387,900.00	58.67%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(119,602.50)	-19.22%	(80,812.50)	-12.22%	(38,790.00)	48.00%
1-08-99-020	Development in Progress- Computer Software	354,060.00	56.89%	354,060.00	53.55%	0.00	0.00%
	Net	622,357.50	100.00%	661,147.50	100.00%	(38,790.00)	-5.87%
OTHER ASSETS							
19901 ADVANCES							
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%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	93,569.92	31.32%	65,727.90	24.58%	27,842.02	42.36%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	204,465.64	68.44%	200,465.64	74.96%	4,000.00	2.00%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	699.73	0.23%	1,238.85	0.46%	(539.12)	-43.52%
	Total Other Assets	298,735.29	100.00%	267,432.39	100.00%	31,302.90	11.70%
	TOTAL NON CURRENT ASSET	158,925,947.06		142,537,597.12		16,388,349.94	
	TOTAL ASSETS	196,427,172.67		170,603,266.17		25,823,906.50	15.14%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,516,867.12	100.00%	1,232,766.18	100.00%	284,100.94	23.05%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		1,516,867.12	100.00%	1,232,766.18	100.00%	284,100.94	23.05%
INTER-AGENCY PAYABLES							
20201 INTER AGENCY PAYABLES							
2-02-01-010	Due to BIR	169,698.48	96.73%	275,353.17	97.59%	(105,654.69)	-38.37%
2-02-01-020	Due to GSIS	202.00	0.12%	1,608.30	0.57%	(1,406.30)	-87.44%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	50.00	0.02%	(50.00)	-100.00%
2-02-01-040	Due to PhilHealth	5,528.16	3.15%	4,780.35	1.69%	747.81	15.64%
2-02-01-110	Due to SSS	0.00	0.00%	360.00	0.13%	(360.00)	-100.00%
Total Inter-Agency Payable		175,428.64	100.00%	282,151.82	100.00%	(106,723.18)	-37.82%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	19,836.00	1.94%	19,926.50	1.96%	(90.50)	-0.45%
2-04-01-050	Customers Deposit Payable	1,004,884.68	98.06%	994,884.68	98.04%	10,000.00	1.01%
Total Trust Liabilities		1,024,720.68	100.00%	1,014,811.18	100.00%	9,909.50	0.98%
TOTAL CURRENT LIABILITIES		2,717,016.44		2,529,729.18		187,287.26	7.40%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	15,931,920.34	100.00%	3,720,616.40	100.00%	12,211,303.94	328.21%
Total Deferred Credits		15,931,920.34	100.00%	3,720,616.40	100.00%	12,211,303.94	328.21%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	82.87	100.00%	(82.87)	-100.00%
Total Other Payables	0.00	0.00%	82.87	100.00%	(82.87)	-100.00%
TOTAL NON CURRENT LIABILITIES	15,931,920.34		3,720,699.27		12,211,221.07	
TOTAL LIABILITIES	18,648,936.78		6,250,428.45		12,398,508.33	
EQUITY						
30101 GOVERNMENT EQUITY	33,201,415.07	18.68%	26,353,845.92	16.03%	6,847,569.15	25.98%
30701 RETAINED EARNINGS / (DEFICIT)	144,576,820.82	81.32%	137,998,991.80	83.97%	6,577,829.02	4.77%
TOTAL EQUITY	177,778,235.89	100.00%	164,352,837.72	100.00%	13,425,398.17	8.17%
TOTAL LIABILITITES & EQUITY	196,427,172.67		170,603,266.17		25,823,906.50	15.14%

Prepared by:


JONALYN O DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELENE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 COMPREHENSIVE INCOME
 FOR THE PERIOD ENDED MARCH 31, 2021

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET
REVENUE												
SERVICE AND BUSINESS INCOME												
40202090 Waterworks System Fees	6,387,008.28	89.40%	7,560,827.00	94.82%	(1,173,818.72)	-15.53%	20,219,716.33	92.51%	22,556,953.50	94.82%	(2,337,237.17)	-10.36%
40202160 Sales Revenue	1,646.50	0.02%	5,000.00	0.06%	(3,353.50)	-67.07%	5,540.00	0.03%	15,000.00	0.06%	(9,460.00)	-63.07%
40202161 Sales Discounts	(15,548.37)	-0.22%	(14,000.00)	-0.18%	(1,548.37)	11.06%	(39,909.52)	-0.18%	(42,000.00)	-0.18%	2,090.48	-4.98%
40202210 Interest Income	3,004.18	0.04%	6,500.00	0.08%	(3,495.82)	-53.78%	6,517.65	0.03%	12,500.00	0.05%	(5,982.35)	-47.86%
40202230 Fines and Penalties-Business Income	322,287.47	4.51%	160,451.75	2.01%	161,835.72	100.86%	751,865.28	3.44%	481,355.25	2.02%	270,510.03	56.20%
40202990 Other Business Income	446,280.00	6.25%	255,000.00	3.20%	191,280.00	75.01%	912,120.00	4.17%	765,000.00	3.22%	147,120.00	19.23%
Total Service and Business Income	7,144,678.06	100.00%	7,973,778.75	100.00%	(829,100.69)	-10.40%	21,855,849.74	100.00%	23,788,808.75	100.00%	(1,932,959.01)	-8.13%
EXPENSES												
PERSONNEL SERVICES												
50101 SALARIES AND WAGES												
50101010 Salaries and Wages-Regular	759,028.89	60.12%	970,895.00	65.60%	211,866.11	21.82%	2,193,462.89	59.04%	2,912,685.00	65.60%	719,222.11	24.69%
50101020 Salaries and Wages-Casual/Contractual	503,594.00	39.88%	509,128.00	34.40%	5,534.00	1.09%	1,521,850.00	40.96%	1,527,384.00	34.40%	5,534.00	0.36%
Total Salaries and Wages	1,262,622.89	100.00%	1,480,023.00	100.00%	217,400.11	14.69%	3,715,312.89	100.00%	4,440,069.00	100.00%	724,756.11	16.32%
50102 OTHER COMPENSATION												
50102010 Personnel Economic Relief Allowance (PERA)	152,000.00	42.00%	168,000.00	45.09%	16,000.00	9.52%	448,000.00	31.13%	504,000.00	30.89%	56,000.00	11.11%
50102020 Representation Allowance (RA)	23,500.00	6.49%	23,500.00	6.31%	0.00	0.00%	70,500.00	4.90%	70,500.00	4.32%	0.00	0.00%
50102030 Transportation Allowance (TA)	23,500.00	6.49%	23,500.00	6.31%	0.00	0.00%	70,500.00	4.90%	70,500.00	4.32%	0.00	0.00%
50102040 Clothing/Uniform Allowance	0.00	0.00%	0.00	0.00%	0.00	0.00%	444,000.00	30.85%	504,000.00	30.89%	60,000.00	11.90%
50102050 Subsistence Allowance	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50102100 Honoraria	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50102120 Longevity Pay	0.00	0.00%	0.00	0.00%	0.00	0.00%	10,000.00	0.69%	10,000.00	0.61%	0.00	0.00%
50102130 Overtime and Night Pay	144,927.28	40.04%	139,594.00	37.47%	(5,333.28)	-3.82%	342,171.96	23.78%	418,782.00	25.66%	76,610.04	18.29%
50102140 Year End Bonus	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50102150 Cash Gift	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50102990 Other Bonuses and Allowances	18,000.00	4.97%	18,000.00	4.83%	0.00	0.00%	54,000.00	3.75%	54,000.00	3.31%	0.00	0.00%
Total Other Compensation	361,927.28	100.00%	372,594.00	100.00%	10,666.72	2.86%	1,439,171.96	100.00%	1,631,782.00	100.00%	192,610.04	11.80%

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET
50103 PERSONNEL BENEFIT CONTRIBUTION												
50103010 Retirement and Life Insurance Premiums	150,774.48	76.05%	180,775.00	69.19%	30,000.52	16.60%	441,775.80	71.50%	542,325.00	69.19%	100,549.20	18.54%
50103020 Pag-IBIG Contributions	7,500.00	3.78%	8,400.00	3.22%	900.00	10.71%	22,300.00	3.61%	25,200.00	3.22%	2,900.00	11.51%
50103030 PhilHealth Contributions	17,775.01	8.97%	26,363.00	10.09%	8,587.99	32.58%	52,561.99	8.51%	79,089.00	10.09%	26,527.01	33.54%
50103040 Employees Compensation Insurance Premiums	7,400.00	3.73%	8,400.00	3.22%	1,000.00	11.90%	22,200.00	3.59%	25,200.00	3.22%	3,000.00	11.90%
50104020 Retirement Gratuity	0.00	0.00%		0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50104030 Terminal Leave Benefits	14,819.21	7.47%	37,333.00	14.29%	22,513.79	60.31%	79,070.87	12.80%	111,999.00	14.29%	32,928.13	29.40%
Total Personnel Benefit Contribution	198,268.70	100.00%	261,271.00	100.00%	63,002.30	24.11%	617,908.66	100.00%	783,813.00	100.00%	165,904.34	21.17%
TOTAL PERSONNEL SERVICES	1,822,818.87		2,113,888.00		291,069.13	13.77%	5,772,393.51		6,855,664.00		1,083,270.49	15.80%
MAINTENANCE AND OTHER OPERATING EXPENSE												
50201 TRAVELING EXPENSES												
50201010 Traveling Expenses-Local	20,120.00	100.00%	89,000.00	100.00%	68,880.00	77.39%	42,055.00	100.00%	159,000.00	100.00%	116,945.00	73.55%
Total Traveling Expense	20,120.00	100.00%	89,000.00	100.00%	68,880.00	77.39%	42,055.00	100.00%	159,000.00	100.00%	116,945.00	73.55%
50202 TRAINING AND SCHOLARSHIP EXPENSES												
50202010 Training Expenses	2,500.00	100.00%	25,000.00	100.00%	22,500.00	90.00%	2,500.00	100.00%	75,000.00	100.00%	72,500.00	96.67%
Total Training and Scholarship Expense	2,500.00	100.00%	25,000.00	100.00%	22,500.00	90.00%	2,500.00	100.00%	75,000.00	100.00%	72,500.00	96.67%
50203 SUPPLIES AND MATERIALS EXPENSES												
50203010 Office Supplies Expenses	58,766.85	20.56%	62,499.00	19.35%	3,732.15	5.97%	182,430.30	25.24%	187,497.00	20.25%	5,066.70	2.70%
50203090 Fuel, Oil and Lubricants Expenses	103,140.02	36.08%	105,000.00	32.51%	1,859.98	1.77%	262,409.54	36.31%	267,000.00	28.83%	4,590.46	1.72%
50203130 Chemical and Filtering Supplies Expenses	97,885.00	34.24%	127,500.00	39.47%	29,615.00	23.23%	198,495.00	27.46%	382,500.00	41.31%	184,005.00	48.11%
50203210 Semi-Expendable Machinery and Equipment Expenses	12,500.00	4.37%	14,000.00	4.33%	1,500.00	10.71%	38,375.00	5.31%	47,000.00	5.08%	8,625.00	18.35%
50203220 Semi-Expendable Furniture, Fixtures and Books Expenses	13,545.96	4.74%	14,000.00	4.33%	454.04	3.24%	41,080.96	5.68%	42,000.00	4.54%	919.04	2.19%
50203990 Other Supplies and Materials Expenses	0.00	0.00%		0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Supplies and Materials Expenses	285,837.83	100.00%	322,999.00	100.00%	37,161.17	11.51%	722,790.80	100.00%	925,997.00	100.00%	203,206.20	21.94%
50204 UTILITY EXPENSES												
50204010 Water Expenses	784.60	100.00%	1,135.00	100.00%	350.40	30.87%	4,392.80	100.00%	4,785.00	100.00%	392.20	8.20%
Total Utility Expenses	784.60	100.00%	1,135.00	100.00%	350.40	30.87%	4,392.80	100.00%	4,785.00	100.00%	392.20	8.20%

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET
50205 COMMUNICATION EXPENSE												
50205010 Postage and Courier Services	820.00	5.33%	1,666.00	9.71%	846.00	50.78%	1,835.00	4.28%	4,998.00	9.71%	3,163.00	63.29%
50205020 Telephone Expenses	10,114.66	65.75%	11,000.00	64.08%	885.34	8.05%	27,721.59	64.62%	33,000.00	64.08%	5,278.41	16.00%
50205030 Internet Subscription Expenses	3,798.00	24.69%	3,800.00	22.14%	2.00	0.05%	11,394.00	26.56%	11,400.00	22.14%	6.00	0.05%
50205040 Cable, Satellite, Telegraph and Radio Expenses	650.00	4.23%	700.00	4.08%	50.00	7.14%	1,950.00	4.55%	2,100.00	4.08%	150.00	7.14%
Total Communication Expense	15,382.66	100.00%	17,166.00	100.00%	1,783.34	10.39%	42,900.59	100.00%	51,498.00	100.00%	8,597.41	16.69%
50207 SURVEY, RESEARCH, EXPLORATION AND DEVELOPMENT EXPENSE												
50207020 Research, Exploration and Development Expenses	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Survey, Research, Exploration and Development Expenses	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50209 GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES												
50209010 Generation, Transmission and Distribution Expenses	2,166,486.17	100.00%	2,490,059.00	100.00%	323,572.83	12.99%	6,830,620.48	100.00%	7,470,177.00	100.00%	639,556.52	8.56%
Total Generation, Transmission and Distribution Expenses	2,166,486.17	100.00%	2,490,059.00	100.00%	323,572.83	12.99%	6,830,620.48	100.00%	7,470,177.00	100.00%	639,556.52	8.56%
50210 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES												
50210030 Extraordinary and Miscellaneous Expenses	0.00	0.00%	2,200.00	100.00%	2,200.00	100.00%	0.00	0.00%	6,600.00	100.00%	6,600.00	100.00%
Total Confidential, Intelligence and Extraordinary Expense	0.00	0.00%	2,200.00	100.00%	2,200.00	100.00%	0.00	0.00%	6,600.00	100.00%	6,600.00	100.00%
50211 PROFESSIONAL SERVICES												
50211010 Legal Services	9,000.00	100.00%	9,000.00	72.97%	0.00	0.00%	9,000.00	78.26%	9,000.00	47.37%	0.00	0.00%
50211020 Auditing Services	0.00	0.00%		0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50211030 Consultancy Services	0.00	0.00%		0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50211990 Other Professional Services	0.00	0.00%	3,333.00	27.03%	3,333.00	100.00%	2,500.00	21.74%	9,999.00	52.63%	7,499.00	75.00%
Total Professional Services	9,000.00	100.00%	12,333.00	100.00%	3,333.00	27.03%	11,500.00	100.00%	18,999.00	100.00%	7,499.00	39.47%
50212 GENERAL SERVICES												
50212990 Other General Services	45,406.36	100.00%	43,878.00	100.00%	(1,528.36)	-3.48%	122,574.11	100.00%	122,756.00	100.00%	181.89	0.15%
Total General Services	45,406.36	100.00%	43,878.00	100.00%	(1,528.36)	-3.48%	122,574.11	100.00%	122,756.00	100.00%	181.89	0.15%

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET
50213 REPAIRS AND MAINTENANCE												
50213030 Repairs and Maintenance-Infrastructure Assets	192,195.23	54.86%	195,000.00	49.08%	2,804.77	1.44%	446,390.31	57.79%	450,000.00	52.32%	3,609.69	0.80%
50213040 Repairs and Maintenance-Buildings and Other Structures	3,245.00	0.93%	62,500.00	15.73%	59,255.00	94.81%	19,836.29	2.57%	96,590.00	11.23%	76,753.71	79.46%
50213050 Repairs and Maintenance-Machinery and Equipment	51,534.00	14.71%	30,419.00	7.66%	(21,115.00)	-69.41%	72,833.48	9.43%	72,917.00	8.48%	83.52	0.11%
50213060 Repairs and Maintenance-Transportation Equipment	103,348.80	29.50%	105,833.00	26.64%	2,484.20	2.35%	213,888.26	27.69%	217,499.00	25.29%	3,610.74	1.66%
50213070 Repairs and Maintenance-Furniture and Fixtures	0.00	0.00%	3,541.70	0.89%	3,541.70	100.00%	19,500.00	2.52%	23,124.70	2.69%	3,624.70	15.67%
Total Repair and Maintenance	350,323.03	100.00%	397,293.70	100.00%	46,970.67	11.82%	772,448.34	100.00%	860,130.70	100.00%	87,682.36	10.19%
50215 TAXES, INSURANCE, PREMIUMS AND OTHER FEES												
50215010 Taxes, Duties and Licenses	437,714.75	97.77%	481,793.00	97.72%	44,078.25	9.15%	438,214.75	93.59%	482,293.00	93.46%	44,078.25	9.14%
50215030 Insurance Expenses	10,005.08	2.23%	11,250.00	2.28%	1,244.92	11.07%	29,995.83	6.41%	33,750.00	6.54%	3,754.17	11.12%
Total Taxes, Insurance, Premiums and Other Fees	447,719.83	100.00%	493,043.00	100.00%	45,323.17	9.19%	468,210.58	100.00%	516,043.00	100.00%	47,832.42	9.27%
50216 LABOR AND WAGES												
50216010 Labor and Wages	135,442.01	100.00%	130,803.00	100.00%	(4,639.01)	-3.55%	385,520.14	100.00%	397,606.00	100.00%	12,085.86	3.04%
Total Labor and Wages	135,442.01	100.00%	130,803.00	100.00%	(4,639.01)	-3.55%	385,520.14	100.00%	397,606.00	100.00%	12,085.86	3.04%
50299 OTHER MAINTENANCE AND OPERATING EXPENSES												
50299010 Advertising, Promotional and Marketing Expenses	1,000.00	0.35%	1,666.00	0.47%	666.00	39.98%	1,500.00	0.33%	4,998.00	0.71%	3,498.00	69.99%
50299030 Representation Expenses	33,025.10	11.54%	25,417.00	7.21%	(7,608.10)	-29.93%	59,331.75	13.04%	76,251.00	10.81%	16,919.25	22.19%
50299060 Membership Dues and Contributions to Organizations	0.00	0.00%	30,000.00	8.50%	30,000.00	100.00%	0.00	0.00%	70,000.00	9.93%	70,000.00	100.00%
50299120 Directors and Committee Members' Fees	42,020.00	14.68%	86,580.00	24.54%	44,560.00	51.47%	101,168.75	22.23%	259,740.00	36.84%	158,571.25	61.05%
50299990 Other Maintenance and Operating Expenses	210,256.24	73.44%	209,100.00	59.27%	(1,156.24)	-0.55%	293,025.51	64.40%	294,100.00	41.71%	1,074.49	0.37%
Total Other Maintenance and Operating Expenses	286,301.34	100.00%	352,763.00	100.00%	66,461.66	18.84%	455,026.01	100.00%	705,089.00	100.00%	250,062.99	35.47%
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSE	3,765,303.83		4,377,672.70		612,368.87	13.99%	9,860,538.85		11,313,680.70		1,453,141.85	12.84%
50301 FINANCIAL EXPENSES												
50301040 Bank Charges	100.00	100.00%	683.00	100.00%	583.00	85.36%	6,100.00	100.00%	7,949.00	100.00%	1,849.00	23.26%
Total Financial Expenses	100.00	100.00%	683.00	100.00%	583.00	85.36%	6,100.00	100.00%	7,949.00	100.00%	1,849.00	23.26%

	CURRENT MONTH						YEAR TO DATE					
	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET	ACTUAL AMOUNT	% TO TOTAL	BUDGET AMOUNT	% TO TOTAL	VARIANCE AMOUNT	% TO BUDGET
NON-CASH EXPENSE												
50501 DEPRECIATION												
50501030 Depreciation-Infrastructure Assets	443,292.97	45.24%	490,000.00	47.53%	46,707.03	9.53%	1,327,314.52	45.84%	1,470,000.00	47.56%	142,685.48	9.71%
50501040 Depreciation-Buildings and Other Structures	52,089.23	5.32%	55,000.00	5.33%	2,910.77	5.29%	156,267.68	5.40%	165,000.00	5.34%	8,732.32	5.29%
50501050 Depreciation-Machinery and Equipment	457,816.78	46.72%	450,000.00	43.65%	(7,816.78)	-1.74%	1,333,853.78	46.06%	1,350,000.00	43.68%	16,146.22	1.20%
50501060 Depreciation-Transportation Equipment	15,806.27	1.61%	25,000.00	2.42%	9,193.73	36.77%	47,596.11	1.64%	75,000.00	2.43%	27,403.89	36.54%
50501070 Depreciation-Furniture, Fixtures and Books	10,889.58	1.11%	11,000.00	1.07%	110.42	1.00%	30,688.76	1.06%	31,000.00	1.00%	311.24	1.00%
Total Depreciation	979,894.83	100.00%	1,031,000.00	100.00%	51,105.17	4.96%	2,895,720.85	100.00%	3,091,000.00	100.00%	195,279.15	6.32%
50502 AMORTIZATION												
50502010 Amortization-Intangible Assets	3,232.50	100.00%	7,000.00	100.00%	3,767.50	53.82%	9,697.50	100.00%	21,000.00	100.00%	11,302.50	53.82%
Total Amortization	3,232.50	100.00%	7,000.00	100.00%	3,767.50	53.82%	9,697.50	100.00%	21,000.00	100.00%	11,302.50	53.82%
50503 IMPAIRMENT LOSS												
50503020 Impairment Loss-Loans and Receivables	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
50503060 Impairment Loss-Other Receivables	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Impairment Loss	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Non-Cash Expenses	983,127.33		1,038,000.00		54,872.67	5.29%	2,905,418.35		3,112,000.00		206,581.65	6.64%
TOTAL OPERATING EXPENSES	6,571,350.03		7,530,243.70		958,893.67	12.73%	18,544,450.71		21,289,293.70		2,744,842.99	12.89%
NET INCOME/(LOSS)	573,328.03		443,535.05		129,792.98	29.26%	3,311,399.03		2,499,515.05		811,883.98	32.48%

Prepared by:

JONALYN O. DE LOS SANTOS
JONALYN O. DE LOS SANTOS
 Corporate Budget Analyst A/HRMO Designate

Reviewed by:

MARIE ANGELINE B. DIVINAGRACIA
MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:

MANFRED M. FUENTESFINA
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 APRIL 30, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	212,239.60	1.05%	500,924.01	3.19%	(288,684.41)	-57.63%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	12,170,285.33	60.41%	7,487,447.92	47.62%	4,682,837.41	62.54%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,753,405.04	38.49%	7,723,702.55	49.13%	29,702.49	0.38%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	20,145,929.97	100.00%	15,722,074.48	100.00%	4,423,855.49	5.30%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	5,465,906.98	104.80%	7,162,956.53	103.96%	(1,697,049.55)	-23.69%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-20.50%	(839,971.65)	-12.19%	(229,289.68)	27.10%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	839,361.00	16.09%	582,385.00	8.45%	256,976.00	44.12%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,398.56)	-0.39%	(15,388.75)	-0.22%	(5,009.81)	33.85%
Total Receivables	5,215,408.09	100.00%	6,889,981.13	100.00%	(1,674,573.04)	81.58%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	5,061,665.48	84.22%	4,779,438.93	83.50%	282,206.55	5.90%
1-04-04-010 Office Supplies Inventory	457,447.73	7.61%	372,968.92	6.52%	84,478.81	22.65%
1-04-04-120 Chemicals & Filtering Supply Inventory	491,100.00	8.17%	571,330.00	9.98%	(80,230.00)	-14.04%
Total Inventories	6,010,213.21	100.00%	5,723,757.85	100.00%	286,455.36	5.00%


	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
10405 SEMI-EXPENDABLE						
1-04-05-010 Semi-Expendable Machinery	9,805.00	2.27%	9,805.00	2.42%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	10.60%	45,758.82	11.31%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.	46,480.00	10.77%	46,480.00	11.49%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	2.26%	9,768.00	2.42%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	203,297.50	47.11%	176,157.50	43.56%	27,140.00	15.41%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	26.98%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable	431,556.72	100.00%	404,416.72	100.00%	27,140.00	6.71%
TOTAL CURRENT ASSET	31,803,107.99		28,740,230.18		3,062,877.81	
PROPERTY, PLANT AND EQUIPMENT						
10603 INFRASTRUCTURE ASSET						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	160,930,157.54	153.50%	149,982,913.39	150.65%	10,947,244.15	7.30%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(56,090,748.26)	-53.50%	(50,425,841.51)	-50.65%	(5,664,906.75)	11.23%
Net	104,839,409.28	100.00%	99,557,071.88	100.00%	5,282,337.40	5.31%
10604 BUILDINGS AND OTHER STRUCTURES						
1-06-04-010 Buildings	6,860,497.57	48.29%	5,478,231.52	47.71%	1,382,266.05	25.23%
1-06-04-011 Accum Depn - Buildings	(1,248,264.99)	-8.79%	(1,076,389.01)	-9.02%	(211,875.98)	20.44%
1-06-04-070 Water Plant, Structure and Improvements	9,847,039.37	69.31%	7,912,335.18	68.91%	1,934,704.19	24.45%
1-06-04-071 Accum Depn - Water, Plant, Structure & Improvements	(1,251,820.83)	-8.81%	(872,586.49)	-7.60%	(379,234.34)	41.46%
Net	14,207,451.12	100.00%	11,481,591.20	100.00%	2,725,859.92	113.59%
10605 MACHINERY AND EQUIPMENT						
1-06-05-010 Machinery	48,671,415.19	152.53%	40,431,805.92	148.05%	8,239,609.27	20.38%
1-06-05-011 Accum Depn - Machinery	(19,718,552.50)	-61.80%	(13,509,634.40)	-56.79%	(4,208,918.10)	27.14%
1-06-05-020 Office Equipment	414,187.12	1.30%	414,187.12	1.52%	0.00	0.00%
1-06-05-021 Accum Depn - Office Equipment	(384,442.64)	-1.20%	(373,533.49)	-1.37%	(10,909.15)	1.92%
1-06-05-030 Information and Communication Technology Equipment	3,328,378.75	10.43%	2,662,023.75	9.73%	666,355.00	23.03%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(2,614,897.61)	-8.19%	(2,377,603.74)	-8.71%	(237,293.87)	8.98%
1-06-05-130 Sports Equipment	641,056.05	2.01%	521,057.05	1.91%	119,999.00	21.08%
1-06-05-131 Accum Depn - Sports Equipment	(189,130.06)	-0.59%	(97,511.40)	-0.36%	(91,618.66)	91.96%

		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	3,189,751.56	10.00%	2,951,919.56	10.81%	237,832.00	8.06%
1-06-05-991	Accum Depn - Other Equipment	(1,997,927.55)	-6.26%	(1,591,862.88)	-5.83%	(406,064.67)	23.51%
1-06-07-010	Furniture & Fixtures	1,071,953.72	3.36%	684,424.37	2.51%	387,529.35	56.62%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(503,131.97)	-1.58%	(405,317.59)	-1.48%	(97,814.38)	24.14%
	Net	31,908,640.06	100.00%	27,309,952.27	100.00%	4,598,687.79	16.84%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,603,788.53	199.83%	5,449,788.53	189.99%	154,000.00	2.83%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,799,554.89)	-99.83%	(2,581,276.57)	-89.99%	(218,278.32)	8.46%
	Net	2,804,233.64	100.00%	2,868,511.96	100.00%	(64,278.32)	-2.24%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Plant	10,113,604.16	91.80%	0.00	0.00%	10,113,604.16	0.00%
1-06-99-030	Construction in Progress - Buildings & Other Structures	876,525.18	7.96%	1,164,189.65	100.00%	(287,664.47)	-24.71%
1-06-99-060	Construction in Progress-Furniture and Fixtures	26,668.00	0.24%	0.00	0.00%	26,668.00	0.00%
	Net	11,016,797.34	100.00%	1,164,189.65	100.00%	9,852,607.69	846.31%
	Total Property, Plant and Equipment	164,776,531.44		142,381,316.96		22,395,214.48	15.73%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	387,900.00	62.98%	387,900.00	59.25%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(126,067.50)	-20.47%	(87,277.50)	-13.33%	(38,790.00)	44.44%
1-08-99-020	Development in Progress- Computer Software	354,060.00	57.49%	354,060.00	54.08%	0.00	0.00%
	Net	615,892.50	100.00%	654,682.50	100.00%	(38,790.00)	-5.93%
OTHER ASSETS							
19901 ADVANCES							
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	7,500.00	2.22%	0.00	0.00%	7,500.00	0.00%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	76,373.86	23.65%	63,107.21	23.82%	13,266.65	21.02%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	252,658.14	74.92%	290,465.64	75.65%	52,192.50	26.04%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	702.86	0.21%	1,410.70	0.53%	(707.84)	-59.18%
	Total Other Assets	337,234.86	100.00%	264,983.55	100.00%	72,251.31	27.27%
	TOTAL NON CURRENT ASSET	165,729,658.80		143,300,983.01		22,428,675.79	
	TOTAL ASSETS	197,532,766.79		172,041,213.19		25,491,553.60	14.82%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	-375,831.31	100.00%	1,508,999.06	100.00%	(1,133,167.75)	-75.09%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		375,831.31	100.00%	1,508,999.06	100.00%	(1,133,167.75)	-75.09%
INTER-AGENCY PAYABLES							
20201 INTER_AGENCY PAYABLES							
2-02-01-010	Due to BIR	105,288.65	92.46%	116,927.31	26.57%	(11,639.26)	-9.95%
2-02-01-020	Due to GSIS	5,224.59	4.59%	232,354.95	52.80%	(227,130.36)	-97.75%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	85,419.55	19.41%	(85,419.55)	-100.00%
2-02-01-040	Due to PhilHealth	3,364.08	2.95%	2,464.08	0.56%	900.00	36.52%
2-02-01-110	Due to SSS	0.00	0.00%	2,880.00	0.65%	(2,880.00)	-100.00%
Total Inter-Agency Payable		113,876.72	100.00%	440,045.89	100.00%	(326,169.17)	-74.12%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	52,155.00	4.93%	(52,155.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	100.00%	1,004,884.68	95.07%	15,000.00	1.49%
Total Trust Liabilities		1,019,884.68	100.00%	1,057,039.68	100.00%	(37,155.00)	-3.52%
TOTAL CURRENT LIABILITIES		1,509,592.71		3,006,084.63		(1,496,491.92)	-49.78%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	14,391,386.44	100.00%	3,394,834.45	100.00%	10,996,551.99	323.92%
Total Deferred Credits		14,391,386.44	100.00%	3,394,834.45	100.00%	10,996,551.99	323.92%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Other Payables	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL NON CURRENT LIABILITIES	14,391,386.44		3,394,834.45		10,996,551.99	
TOTAL LIABILITIES	15,900,979.15		6,400,919.08		9,500,060.07	
EQUITY						
30101 GOVERNMENT EQUITY	34,741,948.97	19.15%	26,679,627.87	16.11%	8,062,321.10	30.22%
30701 RETAINED EARNINGS / (DEFICIT)	146,889,838.67	80.87%	138,960,666.24	83.89%	7,929,172.43	5.71%
TOTAL EQUITY	181,631,787.64	100.00%	165,640,294.11	100.00%	15,991,493.53	9.65%
TOTAL LIABILITIES & EQUITY	197,532,766.79		172,041,213.19		25,491,553.60	14.82%


Prepared by:


JONALYS O. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	1,270,561.63	6.68%	656,083.34	3.92%	614,478.29	93.66%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	9,940,277.09	52.28%	8,326,622.19	49.80%	1,613,654.90	19.38%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,791,045.74	40.98%	7,727,320.30	46.22%	63,725.44	0.82%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	19,011,884.46	100.00%	16,720,025.83	100.00%	2,291,858.63	113.86%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	7,746,913.62	102.77%	5,894,706.17	104.25%	1,852,207.45	31.42%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-14.19%	(839,971.65)	-14.86%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	880,911.00	11.69%	615,085.00	10.88%	265,826.00	43.22%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.27%	(15,388.75)	-0.27%	(5,209.81)	33.85%
Total Receivables	7,537,964.73	100.00%	5,654,430.77	100.00%	1,883,533.96	135.79%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	4,475,090.35	82.57%	4,839,691.43	84.41%	(364,601.08)	-7.53%
1-04-04-010 Office Supplies Inventory	482,950.39	8.91%	376,512.42	6.57%	106,437.97	28.27%
1-04-04-120 Chemicals & Filtering Supply Inventory	416,900.00	7.69%	517,430.00	9.02%	(100,530.00)	-19.43%
1-04-04-990 Other Supplies and Materials Inventory	45,000.00	0.83%	0.00	0.00%	45,000.00	0.00%
Total Inventories	5,419,940.74	100.00%	5,733,633.85	100.00%	(313,693.11)	-5.47%


		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
10405 SEMI-EXPENDABLE							
1-04-05-010	Semi-Expendable Machinery	9,805.00	2.35%	9,805.00	2.42%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	10.95%	45,758.82	11.33%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equipm.	46,480.00	11.12%	46,480.00	11.49%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	2.34%	9,768.00	2.42%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	189,727.50	45.39%	176,157.50	43.56%	13,570.00	7.70%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	27.86%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable		417,986.72	100.00%	404,416.72	100.00%	13,570.00	3.36%
TOTAL CURRENT ASSET		32,387,776.65		28,512,507.17		3,875,269.48	
PROPERTY, PLANT AND EQUIPMENT							
10603 INFRASTRUCTURE ASSET							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	161,676,954.67	153.80%	150,182,422.89	151.27%	11,494,531.78	7.65%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(36,556,495.51)	-53.80%	(50,901,707.35)	-51.27%	(5,654,788.16)	11.11%
Net		105,120,459.16	100.00%	99,280,715.54	100.00%	5,839,743.62	5.88%
10604 BUILDINGS AND OTHER STRUCTURES							
1-06-04-010	Buildings	6,860,497.57	48.47%	5,478,231.52	47.90%	1,382,266.05	25.23%
1-06-04-011	Accum Depn - Buildings	(1,267,494.00)	-8.96%	(1,051,626.05)	-9.20%	(215,867.95)	20.53%
1-06-04-070	Water Plant, Structure and Improvements	9,847,039.37	69.57%	7,912,335.18	69.18%	1,934,704.19	24.45%
1-06-04-071	Accum Depn - Water, Plant, Structure & Improvements	(1,286,189.33)	-9.69%	(902,327.38)	-7.89%	(383,861.95)	42.54%
Net		14,153,853.61	100.00%	11,456,613.27	100.00%	2,717,240.34	112.75%
10605 MACHINERY AND EQUIPMENT							
1-06-05-010	Machinery	49,121,820.19	153.96%	40,431,805.92	149.93%	8,690,014.27	21.49%
1-06-05-011	Accum Depn - Machinery	(20,115,172.74)	-63.03%	(15,804,328.59)	-58.60%	(4,310,844.15)	27.28%
1-06-05-020	Office Equipment	414,187.12	1.30%	414,187.12	1.54%	0.00	0.00%
1-06-05-021	Accum Depn - Office Equipment	(385,347.78)	-1.21%	(374,486.10)	-1.39%	(10,861.68)	2.90%
1-06-05-030	Information and Communication Technology Equipment	3,328,378.75	10.43%	2,662,023.75	9.87%	666,355.00	25.03%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(2,639,194.35)	-8.27%	(2,396,161.17)	-8.89%	(243,033.18)	10.14%
1-06-05-130	Sports Equipment	641,056.05	2.01%	521,057.05	1.93%	119,999.00	23.03%
1-06-05-131	Accum Depn - Sports Equipment	(198,264.94)	-0.62%	(104,846.29)	-0.39%	(93,418.65)	89.10%

	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	3,189,751.56	10.00%	2,951,919.56	10.95%	237,832.00	8.06%
1-06-05-991 Accum Deprn - Other Equipment	(2,032,316.07)	-6.37%	(1,622,852.70)	-6.02%	(409,463.37)	-25.23%
1-06-07-010 Furniture & Fixtures	1,094,453.72	3.43%	700,924.37	2.60%	393,529.35	56.14%
1-06-07-011 Accum Deprn - Furnitures & Fixtures	(514,790.85)	-1.61%	(411,552.53)	-1.53%	(103,237.32)	-25.08%
Net	31,904,560.66	100.00%	26,967,689.39	100.00%	4,936,871.27	18.31%
10606 TRANSPORTATION EQUIPMENT						
1-06-06-010 Motor Vehicles	5,649,288.53	199.34%	5,603,788.53	186.78%	45,500.00	0.81%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(2,815,361.16)	-90.34%	(2,603,613.34)	-86.78%	(211,747.82)	-8.13%
Net	2,833,927.37	100.00%	3,000,174.99	100.00%	(166,247.62)	-5.54%
10699 CONSTRUCTION IN PROGRESS						
1-06-99-020 Construction in Progress - Plant	10,187,534.16	91.46%	0.00	0.00%	10,187,534.16	0.00%
1-06-99-030 Construction in Progress - Buildings & Other Structures	925,015.18	8.30%	1,279,857.15	100.00%	(354,841.97)	-27.73%
1-06-99-060 Construction in Progress - Furniture and Fixtures	26,668.00	0.24%	0.00	0.00%	26,668.00	0.00%
Net	11,139,217.34	100.00%	1,279,857.15	100.00%	9,859,360.19	770.35%
Total Property, Plant and Equipment	165,152,018.14		141,965,050.34		23,186,967.80	16.33%
INTANGIBLE ASSETS						
10801 INTANGIBLE ASSETS						
1-08-01-020 Computer Software	387,900.00	63.31%	387,900.00	59.54%	0.00	0.00%
1-08-01-021 Accumulated Amortization - Computer Software	(129,300.00)	-21.10%	(90,510.00)	-13.89%	(38,790.00)	-42.86%
1-08-99-020 Development in Progress- Computer Software	354,060.00	57.79%	354,060.00	54.35%	0.00	0.00%
Net	612,660.00	100.00%	651,450.00	100.00%	(38,790.00)	-5.95%
OTHER ASSETS						
19901 ADVANCES						
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	6,500.00	1.97%	0.00	0.00%	6,500.00	0.00%
19902 PREPAYMENTS						
1-99-02-050 Prepaid Insurance	69,877.17	21.14%	58,396.54	22.08%	11,480.63	19.66%
19903 DEPOSITS						
1-99-03-020 Guaranty Deposits	252,658.14	76.43%	204,464.64	77.32%	48,193.50	23.57%
19999 OTHER ASSETS						
1-99-02-080 Withholding Tax at Source	1,528.66	0.46%	1,570.88	0.59%	(42.22)	-2.69%
Total Other Assets	330,563.97	100.00%	264,432.06	100.00%	66,131.91	25.01%
TOTAL NON CURRENT ASSET	166,095,242.11		142,880,932.40		23,214,309.71	
TOTAL ASSETS	198,483,018.76		171,393,439.57		27,089,579.19	15.81%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,298,546.14	100.00%	535,257.42	100.00%	763,288.72	142.60%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		1,298,546.14	100.00%	535,257.42	100.00%	763,288.72	142.60%
INTER-AGENCY PAYABLES							
20201 INTER-AGENCY PAYABLES							
2-02-01-010	Due to BIR	121,404.98	73.44%	182,890.83	34.29%	(61,485.85)	-33.62%
2-02-01-020	Due to GSIS	996.12	0.60%	344,754.41	64.65%	(343,758.29)	-99.71%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	(606.09)	-0.11%	606.09	-100.00%
2-02-01-040	Due to PhilHealth	42,910.05	25.96%	6,248.70	1.17%	36,661.35	586.70%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Inter-Agency Payable		165,311.15	100.00%	533,287.85	100.00%	(367,976.70)	-69.00%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	16,000.00	1.57%	(16,000.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,024,884.68	100.00%	1,004,884.68	98.43%	20,000.00	1.99%
Total Trust Liabilities		1,024,884.68	100.00%	1,020,884.68	100.00%	4,000.00	0.39%
TOTAL CURRENT LIABILITIES		2,488,741.97		2,089,429.95		399,312.02	19.11%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	14,391,386.44	100.00%	3,397,670.99	100.00%	10,993,715.45	321.57%
Total Deferred Credits		14,391,386.44	100.00%	3,397,670.99	100.00%	10,993,715.45	323.57%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	23,289.30	100.00%	(23,289.30)	-100.00%
Total Other Payables	0.00	0.00%	23,289.30	100.00%	(23,289.30)	-100.00%
TOTAL NON CURRENT LIABILITIES	14,391,386.44		3,420,960.29		10,970,426.15	
TOTAL LIABILITIES	16,880,128.41		5,510,390.24		11,369,738.17	
EQUITY						
30101 GOVERNMENT EQUITY	34,741,948.97	19.13%	26,679,627.87	16.08%	8,062,321.10	30.22%
30701 RETAINED EARNINGS / (DEFICIT)	146,860,941.38	80.87%	139,203,421.46	83.92%	7,657,519.92	5.50%
TOTAL EQUITY	181,602,890.35	100.00%	165,883,049.33	100.00%	15,719,841.02	9.48%
TOTAL LIABILITIES & EQUITY	198,483,018.76		171,393,439.57		27,089,579.19	15.81%


Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 JUNE 30, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	235,392.63	1.05%	304,910.18	1.74%	(69,517.55)	-22.80%
1-01-01-020 Petty Cash	10,000.00	0.04%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	14,468,208.54	64.39%	9,525,457.86	54.21%	4,942,750.68	51.89%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,757,236.41	34.52%	7,731,521.33	44.00%	25,915.08	0.34%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	22,470,837.58	100.00%	17,571,689.37	100.00%	4,899,148.21	29.43%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	5,422,483.64	104.84%	5,350,122.04	103.35%	72,361.60	1.35%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-20.67%	(839,971.63)	-16.23%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	839,511.00	16.23%	682,035.00	13.17%	157,476.00	23.09%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.40%	(15,388.75)	-0.30%	(5,209.81)	33.85%
Total Receivables	5,172,134.75	100.00%	5,176,796.64	100.00%	(4,661.89)	85.59%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	4,090,525.85	82.06%	5,177,168.58	86.54%	(1,086,642.73)	-20.99%
1-04-04-010 Office Supplies Inventory	486,078.31	9.75%	374,619.32	6.26%	111,458.99	29.75%
1-04-04-120 Chemicals & Filtering Supply Inventory	338,400.00	6.79%	430,740.00	7.20%	(92,340.00)	-21.44%
1-04-04-990 Other Supplies and Materials Inventory	69,999.00	1.40%	0.00	0.00%	69,999.00	0.00%
Total Inventories	4,985,003.16	100.00%	5,982,527.90	100.00%	(997,524.74)	-16.67%

	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
10405 SEMI-EXPENDABLE						
1-04-05-010 Semi-Expendable Machinery	9,805.00	2.35%	9,805.00	2.42%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	10.95%	45,758.82	11.31%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equipmt.	46,480.00	11.12%	46,480.00	11.49%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	2.34%	9,768.00	2.42%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	189,727.50	45.39%	176,157.50	43.56%	13,570.00	7.70%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	27.86%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable	417,986.72	100.00%	404,416.72	100.00%	13,570.00	3.36%
TOTAL CURRENT ASSET	33,045,962.21		29,135,430.63		3,910,531.58	
PROPERTY, PLANT AND EQUIPMENT						
10603 INFRASTRUCTURE ASSET						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	162,519,765.17	154.05%	150,728,060.49	151.71%	11,791,704.68	7.82%
1-06-03-111 <i>Accumulated Depreciation - Plant (UPIS)</i>	<i>(57,024,537.11)</i>	<i>-54.05%</i>	<i>(51,376,634.04)</i>	<i>-51.71%</i>	<i>(5,647,903.07)</i>	<i>10.99%</i>
Net	105,495,228.06	100.00%	99,351,426.45	100.00%	6,143,801.61	6.18%
10604 BUILDINGS AND OTHER STRUCTURES						
1-06-04-010 Buildings	6,860,497.57	46.52%	5,478,231.52	45.95%	1,382,266.05	25.23%
1-06-04-011 <i>Accum Deprn - Buildings</i>	<i>(1,286,723.01)</i>	<i>-8.73%</i>	<i>(1,066,863.09)</i>	<i>-8.95%</i>	<i>(219,859.92)</i>	<i>20.61%</i>
1-06-04-070 Water Plant, Structure and Improvements	10,494,279.97	71.16%	8,441,982.68	70.81%	2,052,297.29	24.31%
1-06-04-071 <i>Accum Deprn - Water, Plant, Structure & Improvements</i>	<i>(1,320,557.63)</i>	<i>-8.95%</i>	<i>(932,068.27)</i>	<i>-7.82%</i>	<i>(388,489.36)</i>	<i>41.68%</i>
Net	14,747,496.70	100.00%	11,921,282.84	100.00%	2,826,213.86	111.83%
10605 MACHINERY AND EQUIPMENT						
1-06-05-010 Machinery	49,751,476.19	153.38%	40,559,697.92	151.60%	9,191,778.27	22.66%
1-06-05-011 <i>Accum Deprn - Machinery</i>	<i>(20,518,549.05)</i>	<i>-63.26%</i>	<i>(16,106,253.44)</i>	<i>-60.20%</i>	<i>(4,412,295.61)</i>	<i>27.39%</i>
1-06-05-020 Office Equipment	414,187.12	1.28%	414,187.12	1.55%	0.00	0.00%
1-06-05-021 <i>Accum Deprn - Office Equipment</i>	<i>(386,252.92)</i>	<i>-1.19%</i>	<i>(375,391.24)</i>	<i>-1.40%</i>	<i>(10,861.68)</i>	<i>2.89%</i>
1-06-05-030 Information and Communication Technology Equipment	3,328,378.75	10.26%	2,662,023.75	9.95%	666,355.00	25.03%
1-06-05-031 <i>Accum Deprn - Info & Comm Technology Equipment</i>	<i>(2,662,346.59)</i>	<i>-8.21%</i>	<i>(2,414,011.73)</i>	<i>-9.02%</i>	<i>(248,334.84)</i>	<i>10.29%</i>
1-06-05-130 Sports Equipment	641,056.05	1.98%	521,057.05	1.95%	119,999.00	23.03%
1-06-05-131 <i>Accum Deprn - Sports Equipment</i>	<i>(207,399.82)</i>	<i>-0.64%</i>	<i>(112,181.18)</i>	<i>-0.42%</i>	<i>(95,218.64)</i>	<i>84.88%</i>

		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	3,576,126.56	11.02%	2,979,319.56	11.14%	596,807.00	26.03%
1-06-05-991	Accum Deprn - Other Equipment	(2,067,351.84)	-6.37%	(1,656,752.52)	-6.19%	(410,599.32)	24.78%
1-06-07-010	Furniture & Fixtures	1,094,453.72	3.37%	700,924.37	2.62%	393,529.35	36.14%
1-06-07-011	Accum Deprn - Furnitures & Fixtures	(526,767.23)	-1.62%	(417,788.97)	-1.56%	(108,978.26)	26.08%
	Net	32,437,010.94	100.00%	26,754,828.67	100.00%	5,682,182.27	21.24%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,649,288.53	200.49%	5,603,788.53	188.25%	45,500.00	0.81%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,831,508.68)	-100.49%	(2,627,015.51)	-88.25%	(204,493.17)	7.78%
	Net	2,817,779.85	100.00%	2,976,773.02	100.00%	(158,993.17)	-5.34%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Plant	10,187,534.16	96.69%	18,750.00	1.85%	10,168,784.16	54233.52%
1-06-99-030	Construction in Progress - Buildings & Other Structures	310,574.58	2.95%	993,176.65	98.15%	(682,602.07)	-68.73%
1-06-99-060	Construction in Progress - Furniture and Fixtures	38,668.00	0.37%	0.00	0.00%	38,668.00	0.00%
	Net	10,536,776.74	100.00%	1,011,926.65	100.00%	9,524,850.09	941.26%
	Total Property, Plant and Equipment	166,034,292.29		142,016,237.63		24,018,054.66	16.91%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	387,900.00	63.65%	387,900.00	59.84%	0.00	0.00%
1-08-01-021	Accumulated Amortization - Computer Software	(132,532.50)	-21.75%	(93,742.50)	-14.46%	(38,790.00)	41.38%
1-08-99-020	Development in Progress- Computer Software	354,060.00	58.10%	354,060.00	54.62%	0.00	0.00%
	Net	609,427.50	100.00%	648,217.50	100.00%	(38,790.00)	-5.98%
OTHER ASSETS							
19901 ADVANCES							
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%	3,000.00	1.15%	(3,000.00)	-100.00%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	64,059.78	20.06%	53,916.07	20.65%	10,143.71	18.81%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	252,658.14	79.11%	202,465.64	77.56%	50,192.50	24.79%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	2,638.22	0.83%	1,651.86	0.63%	986.36	59.71%
	Total Other Assets	319,356.14	100.00%	261,033.57	100.00%	58,322.57	22.34%
	TOTAL NON CURRENT ASSET	166,963,075.93		142,925,488.70		24,037,587.23	
	TOTAL ASSETS	200,009,038.14		172,060,919.33		27,948,118.81	16.24%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,805,330.73	100.00%	967,300.22	100.00%	838,030.51	86.64%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		1,805,330.73	100.00%	967,300.22	100.00%	838,030.51	86.64%
INTER-AGENCY PAYABLES							
20201 INTER-AGENCY PAYABLES							
2-02-01-010	Due to BIR	592,549.39	99.00%	500,868.83	99.02%	91,680.56	18.30%
2-02-01-020	Due to GSIS	5,976.72	1.00%	11,736.24	2.32%	(5,759.52)	-49.05%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	(7,277.10)	-1.44%	7,277.10	-100.00%
2-02-01-040	Due to PhilHealth	32.04	0.01%	525.14	0.10%	(493.10)	-93.90%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Inter-Agency Payable		598,558.15	100.00%	505,847.11	100.00%	92,711.04	18.33%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	56,100.00	5.29%	(56,100.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	100.00%	1,004,884.68	94.71%	15,000.00	1.49%
Total Trust Liabilities		1,019,884.68	100.00%	1,060,984.68	100.00%	(41,100.00)	-3.87%
TOTAL CURRENT LIABILITIES		3,423,773.56		2,534,132.01		889,641.55	35.11%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	14,396,636.44	100.00%	3,260,376.38	100.00%	11,136,260.06	341.56%
Total Deferred Credits		14,396,636.44	100.00%	3,260,376.38	100.00%	11,136,260.06	341.56%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	9.00	0.00%	13,657.15	100.00%	(13,657.15)	-100.00%
Total Other Payables	9.00	0.00%	13,657.15	100.00%	(13,657.15)	-100.00%
TOTAL NON CURRENT LIABILITIES	14,396,636.44		3,274,033.53		11,122,602.91	
TOTAL LIABILITIES	17,820,410.00		5,808,165.54		12,012,244.46	
EQUITY						
30101 GOVERNMENT EQUITY	34,741,948.97	19.07%	26,816,922.48	16.13%	7,925,026.49	29.55%
30701 RETAINED EARNINGS / (DEFICIT)	147,446,679.17	80.93%	(39,435,831.31)	83.87%	8,010,847.86	5.75%
TOTAL EQUITY	182,188,628.14	100.00%	166,252,753.79	100.00%	15,935,874.35	9.59%
TOTAL LIABILITIES & EQUITY	200,009,038.14		172,060,919.33		27,948,118.81	16.24%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 JULY 31, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	202,070.00	0.93%	257,122.57	1.53%	(55,052.57)	-21.41%
1-01-01-020 Petty Cash	10,000.00	0.05%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	13,725,369.57	63.26%	8,787,595.18	52.34%	4,937,774.39	56.19%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,758,996.41	35.76%	7,734,824.79	46.07%	24,171.62	0.31%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	21,696,435.98	100.00%	16,789,542.54	100.00%	4,906,893.44	35.09%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	5,900,804.44	103.15%	5,384,674.83	102.08%	516,129.61	9.59%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-18.69%	(839,971.65)	-15.92%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	909,920.00	15.91%	745,735.00	14.14%	164,185.00	22.02%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.36)	-0.36%	(15,388.75)	-0.29%	(5,209.61)	33.85%
Total Receivables	5,720,864.55	100.00%	5,275,049.43	100.00%	445,815.12	92.75%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	6,111,401.45	85.32%	5,094,517.58	83.17%	1,016,883.87	19.96%
1-04-04-010 Office Supplies Inventory	424,419.39	5.93%	411,015.17	6.71%	13,404.22	3.26%
1-04-04-120 Chemicals & Filtering Supply Inventory	557,200.00	7.78%	619,640.00	10.12%	(62,440.00)	-10.08%
1-04-04-990 Other Supplies and Materials Inventory	69,999.00	0.98%	0.00	0.00%	69,999.00	0.00%
Total Inventories	7,163,019.84	100.00%	6,125,172.75	100.00%	1,037,847.09	16.94%


		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
10405 SEMI-EXPENDABLE							
1-04-05-010	Semi-Expendable Machinery	9,805.00	2.35%	9,805.00	2.42%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	10.95%	45,758.82	11.31%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equipm.	46,480.00	11.12%	46,480.00	11.49%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	2.34%	9,768.00	2.42%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	189,727.50	45.39%	176,157.50	43.56%	13,570.00	7.70%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	27.86%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable		417,986.72	100.00%	404,416.72	100.00%	13,570.00	3.36%
TOTAL CURRENT ASSET		34,998,307.09		28,594,181.44		6,404,125.65	
PROPERTY, PLANT AND EQUIPMENT							
10603 INFRASTRUCTURE ASSET							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	157,428,437.32	145.98%	151,561,379.49	152.01%	5,867,057.83	3.87%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(49,586,688.39)	-45.98%	(51,854,170.65)	-52.01%	2,267,482.26	-4.37%
Net		107,841,748.93	100.00%	99,707,208.84	100.00%	8,134,540.09	8.16%
10604 BUILDINGS AND OTHER STRUCTURES							
1-06-04-010	Buildings	6,860,497.57	43.84%	5,528,081.52	46.35%	1,332,416.05	24.10%
1-06-04-011	Accum Depn - Buildings	(1,354,959.13)	-9.94%	(1,682,100.13)	-9.07%	(472,859.00)	-43.70%
1-06-04-070	Water Plant, Structure and Improvements	12,350,364.86	78.92%	8,441,982.68	70.79%	3,908,382.18	46.30%
1-06-04-071	Accum Depn - Water, Plant, Structure & Improvements	(7,005,758.79)	-12.82%	(962,414.95)	-8.07%	(6,043,343.84)	-108.41%
Net		15,650,144.51	100.00%	11,925,549.12	100.00%	3,724,595.39	222.51%
10605 MACHINERY AND EQUIPMENT							
1-06-05-010	Machinery	54,521,204.88	200.32%	42,370,407.92	149.69%	12,150,796.96	28.68%
1-06-05-011	Accum Depn - Machinery	(30,957,977.36)	-113.75%	(16,403,018.33)	-57.95%	(14,554,959.03)	88.73%
1-06-05-020	Office Equipment	78,435.02	0.29%	414,187.12	1.46%	(335,752.10)	-81.06%
1-06-05-021	Accum Depn - Office Equipment	(70,591.52)	-0.26%	(376,296.38)	-1.33%	305,704.86	-81.24%
1-06-05-030	Information and Communication Technology Equipment	2,849,215.00	10.47%	2,662,023.75	9.40%	187,291.25	7.04%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(1,785,275.12)	-6.56%	(2,421,862.33)	-8.59%	646,587.01	-26.59%
1-06-05-130	Sports Equipment	624,528.95	2.29%	521,057.05	1.84%	103,471.90	19.86%
1-06-05-131	Accum Depn - Sports Equipment	(115,134.64)	-0.42%	(119,516.07)	-0.42%	4,381.43	-1.67%

	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	3,344,244.40	12.29%	3,026,019.56	10.69%	318,224.84	10.52%
1-06-05-991 Accum Depn - Other Equipment	(1,928,807.22)	-7.09%	(1,691,337.34)	-5.98%	(237,469.88)	14.04%
1-06-07-010 Furniture & Fixtures	1,284,859.32	4.72%	757,304.37	2.68%	527,554.95	69.66%
1-06-07-011 Accum Depn - Furnitures & Fixtures	(627,914.91)	-2.31%	(424,272.41)	-1.50%	(203,642.50)	48.00%
Net	27,216,886.60	100.00%	28,304,696.91	100.00%	(1,087,810.31)	-3.84%
10606 TRANSPORTATION EQUIPMENT						
1-06-06-010 Motor Vehicles	5,110,934.73	212.91%	5,603,788.53	189.50%	(492,853.80)	-8.80%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(2,710,420.64)	-112.91%	(2,646,689.98)	-89.50%	(63,730.66)	2.41%
Net	2,400,514.09	100.00%	2,957,098.55	100.00%	(556,584.46)	-18.82%
10699 CONSTRUCTION IN PROGRESS						
1-06-99-020 Construction in Progress - Plant	10,187,534.16	90.92%	104,250.00	6.28%	10,083,284.16	9672.22%
1-06-99-030 Construction in Progress - Buildings & Other Structures	978,155.58	8.73%	1,555,256.21	93.72%	(577,100.63)	-37.11%
1-06-99-060 Construction in Progress -Furniture and Fixtures	38,668.00	0.35%	0.00	0.00%	38,668.00	0.00%
Net	11,204,357.74	100.00%	1,659,506.21	100.00%	9,544,851.53	575.16%
Total Property, Plant and Equipment	164,313,651.87		144,554,059.63		19,759,592.24	13.67%
INTANGIBLE ASSETS						
10801 INTANGIBLE ASSETS						
1-08-01-020 Computer Software	556,900.84	87.98%	387,900.00	60.14%	169,000.84	43.57%
1-08-01-021 Accumulated Amortization - Computer Software	(277,965.76)	-43.91%	(96,973.00)	-15.04%	(180,990.76)	186.64%
1-08-99-020 Development in Progress- Computer Software	354,060.00	55.93%	354,060.00	54.89%	0.00	0.00%
Net	632,995.08	100.00%	644,985.00	100.00%	(11,989.92)	-1.86%
OTHER ASSETS						
19901 ADVANCES						
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%
19902 PREPAYMENTS						
1-99-02-050 Prepaid Insurance	100,993.00	28.51%	85,590.69	29.54%	15,402.31	18.00%
19903 DEPOSITS						
1-99-03-020 Guaranty Deposits	252,658.14	71.32%	202,465.64	69.89%	50,192.50	24.79%
19999 OTHER ASSETS						
1-99-02-080 Withholding Tax at Source	619.19	0.17%	1,644.82	0.57%	(1,025.63)	-62.36%
Total Other Assets	354,270.33	100.00%	289,701.15	100.00%	64,569.18	22.29%
TOTAL NON CURRENT ASSET	165,300,917.28		145,488,745.78		19,812,171.50	
TOTAL ASSETS	200,299,224.37		174,082,927.22		26,216,297.15	15.06%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	5,171,125.66	100.00%	1,948,792.26	100.00%	3,222,333.40	165.35%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		5,171,125.66	100.00%	1,948,792.26	100.00%	3,222,333.40	165.35%
INTER-AGENCY PAYABLES							
20201 INTER-AGENCY PAYABLES							
2-02-01-010	Due to BIR	179,201.00	92.44%	190,231.15	98.46%	(11,030.15)	-5.80%
2-02-01-020	Due to GSIS	11,953.44	6.17%	4,033.71	2.09%	7,919.73	196.34%
2-02-01-030	Due to PAG-IBIG	0.00	0.00%	(3,549.92)	-1.84%	3,549.92	-100.00%
2-02-01-040	Due to PhilHealth	2,700.00	1.39%	2,493.82	1.29%	206.18	8.27%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Inter-Agency Payable		193,854.44	100.00%	193,208.76	100.00%	645.68	0.33%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	28,759.55	2.74%	35,554.00	3.42%	(6,794.45)	-19.11%
2-04-01-050	Customers Deposit Payable	1,019,884.68	97.26%	1,004,884.68	96.58%	15,000.00	1.49%
Total Trust Liabilities		1,048,644.23	100.00%	1,040,438.68	100.00%	8,205.55	0.79%
TOTAL CURRENT LIABILITIES		6,413,624.33		3,182,439.70		3,231,184.63	101.53%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	14,030,960.10	100.00%	2,856,251.38	100.00%	11,174,708.72	391.24%
Total Deferred Credits		14,030,960.10	100.00%	2,856,251.38	100.00%	11,174,708.72	391.24%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	2,000.00	100.00%	5,646.43	100.00%	(3,646.43)	-64.58%
Total Other Payables	2,000.00	100.00%	5,646.43	100.00%	(3,646.43)	-64.58%
TOTAL NON CURRENT LIABILITIES	14,032,960.10		2,861,897.81		11,171,062.29	
TOTAL LIABILITIES	20,446,584.43		6,044,337.51		14,402,246.92	
EQUITY						
30101 GOVERNMENT EQUITY	35,107,625.31	19.52%	27,221,047.48	16.20%	7,886,577.83	28.97%
30701 RETAINED EARNINGS / (DEFICIT)	144,745,014.63	80.48%	140,817,542.23	83.80%	3,927,472.40	2.79%
TOTAL EQUITY	179,852,639.94	100.00%	168,038,589.71	100.00%	11,814,050.23	7.03%
TOTAL LIABILITIES & EQUITY	200,299,224.37		174,082,927.22		26,216,297.15	15.06%

Prepared by:


JONALYN D. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


MANFRED M. FUENTESFINA
 General Manager C



Republic of the Philippines
SAGAY WATER DISTRICT
 Cor. Ma. Lopez-Martínez 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 AUGUST 31, 2021

CASH AND CASH EQUIVALENTS

	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
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	429,957.82	2.51%	256,276.82	1.56%	173,681.00	67.77%
1-01-01-020 Petty Cash	10,000.00	0.06%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	8,902,921.77	52.05%	8,469,739.01	51.41%	433,182.76	5.11%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,760,757.00	45.37%	7,738,330.59	46.97%	22,426.41	0.29%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	17,103,636.59	100.00%	16,474,346.42	100.00%	629,290.17	73.18%

RECEIVABLES

10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,225,439.99	103.45%	6,291,774.89	100.79%	(66,334.90)	-1.03%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-17.77%	(839,971.65)	-13.46%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	882,000.00	14.66%	805,935.00	12.91%	76,065.00	9.44%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.34%	(15,388.75)	-0.25%	(5,209.81)	33.85%
Total Receivables	6,017,580.10	100.00%	6,242,349.49	100.00%	(224,769.39)	69.54%

INVENTORIES

10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	6,062,476.95	86.11%	4,810,506.28	82.43%	1,251,970.67	26.03%
1-04-04-010 Office Supplies Inventory	423,294.99	6.01%	481,352.87	8.25%	(58,057.88)	-12.06%
1-04-04-120 Chemicals & Filtering Supply Inventory	484,300.00	6.88%	543,845.00	9.32%	(59,545.00)	-10.93%
1-04-04-990 Other Supplies and Materials Inventory	69,999.00	0.99%	0.00	0.00%	69,999.00	0.00%
Total Inventories	7,040,070.94	100.00%	5,835,704.15	100.00%	1,204,366.79	20.64%

10405 SEMI-EXPENDABLE

1-04-05-010	Semi-Expendable Machinery
1-04-05-020	Semi-Expendable Office Equipment
1-04-05-030	Semi-Expendable Information & Communication Tech. Eqpt.
1-04-05-120	Semi-Expendable Sports Equipment
1-04-05-190	Semi-Expendable Other Machinery & Equipment
1-04-06-010	Semi-Expendable Furniture & Fixture
Total Semi-Expendable	

TOTAL CURRENT ASSET

PROPERTY, PLANT AND EQUIPMENT

10603 INFRASTRUCTURE ASSET

1-06-03-110	Plant-Utility Plant in Service (UPIS)
1-06-03-111	Accumulated Depreciation - Plant (UPIS)
Net	

10604 BUILDINGS AND OTHER STRUCTURES

1-06-04-010	Buildings
1-06-04-011	Accum Depn - Buildings
1-06-04-070	Water Plant, Structure and Improvements
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements
Net	

10605 MACHINERY AND EQUIPMENT

1-06-05-010	Machinery
1-06-05-011	Accum Depn - Machinery
1-06-05-020	Office Equipment
1-06-05-021	Accum Depn - Office Equipment
1-06-05-030	Information and Communication Technology Equipment
1-06-05-031	Accum Depn - Info & Comm Technology Equipment
1-06-05-130	Sports Equipment
1-06-05-131	Accum Depn - Sports Equipment

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
9,805.00	2.35%	9,805.00	2.42%	0.00	0.00%
45,758.82	10.95%	45,758.82	11.31%	0.00	0.00%
46,480.00	11.12%	46,480.00	11.49%	0.00	0.00%
9,768.00	2.34%	9,768.00	2.42%	0.00	0.00%
189,727.50	45.39%	176,157.50	43.56%	13,570.00	7.70%
116,447.40	27.86%	116,447.40	28.79%	0.00	0.00%
417,986.72	100.00%	404,416.72	100.00%	13,570.00	3.36%
30,579,274.35		28,956,816.78		1,622,457.57	

158,230,116.22	146.27%	152,050,200.79	152.48%	6,179,915.43	4.06%
(50,050,480.13)	-46.27%	(52,329,627.63)	-52.48%	2,279,147.50	-4.36%
108,179,636.09	100.00%	99,720,573.16	100.00%	8,459,062.93	8.48%

6,860,497.57	43.97%	6,709,824.67	51.06%	150,672.90	2.25%
(1,568,831.84)	-10.05%	(1,097,586.41)	-8.35%	(471,245.43)	42.93%
12,350,364.86	79.15%	8,520,869.78	64.85%	3,829,495.08	44.94%
(2,039,199.46)	-13.07%	(992,761.43)	-7.56%	(1,046,438.03)	105.41%
15,602,831.13	100.00%	13,140,346.61	100.00%	2,462,484.52	195.53%

54,901,084.88	202.26%	42,485,407.92	150.79%	12,415,676.96	29.22%
(31,415,188.20)	-115.73%	(16,733,576.93)	-59.39%	(14,681,611.27)	87.74%
78,435.02	0.29%	414,187.12	1.47%	(335,752.10)	-81.06%
(70,591.52)	-0.26%	(377,301.52)	-1.34%	306,610.00	-81.29%
2,849,315.00	10.50%	2,816,023.75	9.99%	33,291.25	1.18%
(1,806,272.46)	-6.65%	(2,448,812.91)	-8.69%	642,540.45	-26.24%
524,528.95	2.30%	521,657.05	1.85%	103,471.90	19.86%
(119,818.61)	-0.44%	(126,850.96)	-0.45%	7,032.35	-5.54%

1-06-05-990 Other Equipment
 1-06-05-991 Accum Depr - Other Equipment
 1-06-07-010 Furniture & Fixtures
 1-06-07-011 Accum Depr - Furnitures & Fixtures
 Net

10606 TRANSPORTATION EQUIPMENT

1-06-06-010 Motor Vehicles
 1-06-06-011 Accumulated Depreciation - Motor Vehicles
 Net

10699 CONSTRUCTION IN PROGRESS

1-06-99-020 Construction in Progress - Infrastructure Assets
 1-06-99-030 Construction in Progress - Buildings & Other Structures
 1-06-99-060 Construction in Progress - Furniture and Fixtures
 Net

Total Property, Plant and Equipment

INTANGIBLE ASSETS

10801 INTANGIBLE ASSETS

1-08-01-020 Computer Software
 1-08-01-021 Accumulated Amortization - Computer Software
 1-08-99-020 Development in Progress- Computer Software
 Net

OTHER ASSETS

19901 ADVANCES

1-99-01-020 Advances for Payroll
 1-99-01-040 Advances to Officers & Employee

19902 PREPAYMENTS

1-99-02-050 Prepaid Insurance

19903 DEPOSITS

1-99-03-020 Guaranty Deposits

19999 OTHER ASSETS

1-99-02-080 Withholding Tax at Source

Total Other Assets

TOTAL NON CURRENT ASSET

TOTAL ASSETS

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	
3,344,244.40	12.32%	3,026,019.56	10.74%	318,224.84	10.52%	
(1,955,982.82)	-7.21%	(1,727,339.66)	-6.13%	(228,643.16)	13.24%	
1,354,438.32	4.99%	757,304.37	2.69%	597,133.95	78.85%	
(639,960.51)	-2.36%	(431,601.55)	-1.53%	(208,358.96)	48.28%	
27,144,232.45	100.00%	28,174,616.24	100.00%	(1,030,383.79)	-3.66%	
5,110,934.73	215.48%	5,603,788.53	190.77%	(492,853.80)	-8.80%	
(2,738,996.86)	-115.48%	(2,666,260.20)	-90.77%	(72,736.66)	2.73%	
2,371,937.87	100.00%	2,937,528.33	100.00%	(565,590.46)	-19.25%	
10,187,534.16	90.31%	71,750.00	13.58%	10,115,784.16	14098.65%	
1,054,030.58	9.34%	456,539.96	86.42%	597,499.62	130.88%	
38,668.00	0.34%	0.00	0.00%	38,668.00	0.00%	
11,280,232.74	100.00%	528,280.96	100.00%	10,751,951.78	2035.27%	
164,578,870.28		144,501,345.30		20,077,524.98	13.89%	
556,900.84	88.81%	387,900.00	60.44%	169,000.84	43.57%	
(283,864.90)	-45.27%	(100,207.50)	-15.61%	(183,657.40)	183.28%	
354,060.00	56.46%	354,060.00	55.17%	0.00	0.00%	
627,095.94	100.00%	641,752.50	100.00%	(14,656.56)	-2.28%	
0.00	0.00%	0.00	0.00%	0.00	0.00%	
0.00	0.00%	2,000.00	0.70%	(2,000.00)	-100.00%	
85,089.50	25.13%	77,181.04	27.13%	7,908.46	10.25%	
252,658.14	74.61%	202,465.64	71.16%	50,192.50	24.79%	
898.19	0.27%	2,887.93	1.01%	(1,989.74)	-68.90%	
338,645.83	100.00%	284,534.61	100.00%	54,111.22	19.02%	
165,544,612.05		145,427,632.41		20,116,979.64		
196,123,886.40		174,384,449.19		21,739,437.21	12.47%	

FINANCIAL LIABILITIES

20101 PAYABLES

2-01-01-010	Accounts Payable
2-01-01-020	Due to Officers and Employees
Total Payable	

INTER-AGENCY PAYABLES

20201 INTER_AGENCY PAYABLES

2-02-01-010	Due to BIR
2-02-01-020	Due to GSIS
2-02-01-030	Due to PAG-IBIG
2-02-01-040	Due to PhilHealth
2-02-01-110	Due to SSS
Total Inter-Agency Payable	

TRUST LIABILITIES

20401 TRUST LIABILITIES

2-04-01-040	Guaranty/Security Deposits Payable
2-04-01-050	Customers Deposit Payable
Total Trust Liabilities	

TOTAL CURRENT LIABILITIES

DEFERRED CREDITS

20501 DEFERRED CREDITS

2-05-01-990	Other Deferred Credits
Total Deferred Credits	

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
300,264.37	100.00%	326,466.02	100.00%	(26,201.65)	-8.03%
0.00	0.00%	0.00	0.00%	0.00	0.00%
300,264.37	100.00%	326,466.02	100.00%	(26,201.65)	-8.03%
419,587.62	95.26%	179,857.12	97.29%	239,730.50	133.29%
15,165.36	3.44%	(525.69)	-0.28%	15,691.05	-2984.85%
0.00	0.00%	0.00	0.00%	0.00	0.00%
5,700.00	1.29%	5,528.16	2.99%	171.84	3.11%
0.00	0.00%	0.00	0.00%	0.00	0.00%
440,452.98	100.00%	184,859.59	100.00%	255,593.39	138.26%
0.00	0.00%	0.00	0.00%	0.00	0.00%
1,019,884.68	100.00%	1,004,884.68	100.00%	15,000.00	1.49%
1,019,884.68	100.00%	1,004,884.68	100.00%	15,000.00	1.49%
1,760,602.03		1,516,210.29		244,391.74	16.12%
12,686,002.60	100.00%	2,534,565.66	100.00%	10,151,436.94	400.52%
12,686,002.60	100.00%	2,534,565.66	100.00%	10,151,436.94	400.52%

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	
(750.00)	100.00%	0.00	0.00%	(750.00)	0.00%	
(750.00)	100.00%	0.00	0.00%	(750.00)	0.00%	
12,685,252.60		2,534,565.66		10,150,686.94		
14,445,854.63		4,050,775.95		10,395,078.68		
36,452,832.81	20.06%	27,542,833.20	16.17%	8,909,999.61	32.35%	
145,225,198.96	79.94%	142,790,840.04	83.83%	2,434,358.92	1.70%	
181,678,031.77	100.00%	170,333,673.24	100.00%	11,344,358.53	6.66%	
196,123,886.40		174,384,449.19		21,739,437.21	12.47%	

OTHER PAYABLES

29999 OTHER PAYABLES

2-99-99-040 Undistributed Collections

Total Other Payables

TOTAL NON CURRENT LIABILITIES

TOTAL LIABILITIES

EQUITY


30101 GOVERNMENT EQUITY

30701 RETAINED EARNINGS / (DEFICIT)

TOTAL EQUITY

TOTAL LIABILITIES & EQUITY

Prepared by:


JONALYN G. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 SEPTEMBER 30, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	219,156.85	1.30%	264,607.04	1.29%	(45,450.19)	-17.18%
1-01-01-020 Petty Cash	10,000.00	0.06%	10,000.00	0.05%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	8,812,621.72	52.44%	9,528,935.22	46.39%	(716,313.50)	-7.52%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,762,830.53	46.19%	7,740,487.58	37.68%	22,342.95	0.29%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	2,999,021.51	14.60%	(2,999,021.51)	-100.00%
Total Cash and Cash Equivalents	16,804,609.10	100.00%	20,543,051.35	100.00%	(3,738,442.25)	-124.41%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,243,352.49	104.43%	6,274,502.63	101.50%	(31,150.14)	-0.50%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-17.88%	(839,971.65)	-13.59%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	825,064.00	13.80%	762,510.00	12.34%	62,554.00	8.20%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.34%	(15,388.75)	-0.25%	(5,209.81)	33.85%
Total Receivables	5,978,556.60	100.00%	6,181,652.23	100.00%	(203,095.63)	68.86%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	6,145,838.95	88.18%	4,874,107.28	83.05%	1,271,731.67	26.09%
1-04-04-010 Office Supplies Inventory	366,557.81	5.26%	504,678.85	8.60%	(138,121.04)	-27.37%
1-04-04-120 Chemicals & Filtering Supply Inventory	432,300.00	6.20%	489,945.00	8.35%	(57,645.00)	-11.77%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.36%	0.00	0.00%	24,999.00	0.00%
Total Inventories	6,969,695.76	100.00%	5,868,731.13	100.00%	1,100,964.63	18.76%


		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
10405 SEMI-EXPENDABLE							
1-04-05-010	Semi-Expendable Machinery	9,805.00	2.27%	9,805.00	2.42%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	10.59%	45,758.82	11.31%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Equipt.	60,480.00	14.00%	46,480.00	11.49%	14,000.00	30.12%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	2.26%	9,768.00	2.42%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	189,727.50	43.92%	176,157.50	43.56%	13,570.00	7.70%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	26.96%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable		431,986.72	100.00%	404,416.72	100.00%	27,570.00	6.82%
TOTAL CURRENT ASSET		30,184,848.18		32,997,851.43		(2,813,003.25)	
PROPERTY, PLANT AND EQUIPMENT							
10603 INFRASTRUCTURE ASSET							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	158,748,609.62	146.65%	152,272,705.79	153.09%	6,475,903.83	4.25%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(50,497,952.04)	-46.65%	(52,806,036.59)	-53.09%	2,308,084.55	-4.37%
Net		108,250,657.58	100.00%	99,466,669.20	100.00%	8,783,988.38	8.83%
10604 BUILDINGS AND OTHER STRUCTURES							
1-06-04-010	Buildings	6,860,497.57	41.75%	6,709,824.67	51.25%	150,672.90	2.25%
1-06-04-011	Accum Depn - Buildings	(1,582,704.55)	-9.63%	(1,116,027.05)	-8.52%	(466,677.50)	41.82%
1-06-04-070	Water Plant, Structure and Improvements	13,227,660.86	80.50%	8,520,869.78	65.09%	4,706,791.08	55.24%
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements	(2,072,640.13)	-12.61%	(1,023,385.42)	-7.82%	(1,049,254.71)	102.53%
Net		16,432,813.75	100.00%	13,091,281.98	100.00%	3,341,531.77	201.83%
10605 MACHINERY AND EQUIPMENT							
1-06-05-010	Machinery	56,305,675.88	201.02%	45,006,237.92	148.52%	11,299,437.96	25.11%
1-06-05-011	Accum Depn - Machinery	(31,888,624.54)	-113.85%	(17,058,558.87)	-56.29%	(14,830,065.67)	86.94%
1-06-05-020	Office Equipment	78,435.02	0.28%	414,187.12	1.37%	(335,752.10)	-81.06%
1-06-05-021	Accum Depn - Office Equipment	(70,591.52)	-0.25%	(378,106.66)	-1.25%	307,515.14	-81.33%
1-06-05-030	Information and Communication Technology Equipment	2,849,315.00	10.17%	2,816,023.75	9.29%	33,291.25	1.18%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(1,827,269.60)	-6.52%	(2,465,893.24)	-8.14%	638,623.64	-25.90%
1-06-05-130	Sports Equipment	624,528.95	2.23%	521,057.05	1.72%	103,471.90	19.86%
1-06-05-131	Accum Depn - Sports Equipment	(124,502.58)	-0.44%	(134,185.85)	-0.44%	9,683.27	-7.22%

		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	3,344,244.40	11.94%	3,026,019.56	9.99%	318,224.84	10.52%
1-06-05-991	Accum Depn - Other Equipment	(1,982,423.42)	-7.08%	(1,762,806.48)	-5.82%	(219,616.94)	12.46%
1-06-07-010	Furniture & Fixtures	1,354,438.32	4.84%	757,304.37	2.50%	597,133.95	78.85%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(653,049.79)	-2.33%	(438,930.69)	-1.45%	(214,119.10)	48.78%
	Net	28,010,176.12	100.00%	30,302,347.98	100.00%	(2,292,171.86)	-7.56%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,273,102.73	210.46%	5,603,788.53	192.04%	(330,685.80)	-5.90%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,767,573.08)	-110.46%	(2,685,753.62)	-92.04%	(81,819.46)	3.05%
	Net	2,505,529.65	100.00%	2,918,034.91	100.00%	(412,505.26)	-14.14%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Infrastructure Assets	10,187,534.16	96.59%	1,248,339.45	67.49%	8,939,194.71	716.09%
1-06-99-030	Construction in Progress - Buildings & Other Structures	359,365.58	3.41%	601,367.96	32.51%	(242,002.38)	-40.24%
1-06-99-060	Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Net	10,546,899.74	100.00%	1,849,707.41	100.00%	8,697,192.33	470.19%
	Total Property, Plant and Equipment	165,746,076.84		147,628,041.48		18,118,035.36	12.27%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	556,900.84	89.31%	387,900.00	60.75%	169,000.84	43.57%
1-08-01-021	Accumulated Amortization - Computer Software	(287,430.73)	-46.10%	(103,440.00)	-16.20%	(183,990.73)	177.87%
1-08-99-020	Development in Progress- Computer Software	354,060.00	56.78%	354,060.00	55.45%	0.00	0.00%
	Net	623,530.11	100.00%	638,520.00	100.00%	(14,989.89)	-2.35%
OTHER ASSETS							
19901 ADVANCES							
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	14,000.00	3.53%	5,700.00	1.88%	8,300.00	145.61%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	128,671.66	32.43%	91,582.89	30.21%	37,088.77	40.50%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	252,658.14	63.67%	202,465.64	66.78%	50,192.50	24.79%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	1,488.84	0.38%	3,455.82	1.14%	(1,966.98)	-56.92%
	Total Other Assets	396,818.64	100.00%	303,204.35	100.00%	93,614.29	30.87%
	TOTAL NON CURRENT ASSET	166,766,425.59		148,569,765.83		18,196,659.76	
	TOTAL ASSETS	196,951,273.77		181,567,617.26		15,383,656.51	8.47%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	812,967.86	100.00%	3,127,877.71	100.00%	(2,314,909.85)	-74.01%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Total Payable	812,967.86	100.00%	3,127,877.71	100.00%	(2,314,909.85)	-74.01%
INTER-AGENCY PAYABLES							
20201 INTER AGENCY PAYABLES							
2-02-01-010	Due to BIR	596,331.30	99.87%	547,757.01	100.23%	48,574.29	8.87%
2-02-01-020	Due to GSIS	606.72	0.10%	(971.26)	-0.18%	1,577.98	-162.47%
2-02-01-030	Due to PAG-IBIG	167.12	0.03%	(436.04)	-0.08%	603.16	-138.33%
2-02-01-040	Due to PhilHealth	(1.69)	0.00%	166.02	0.03%	(167.71)	-101.02%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Total Inter-Agency Payable	597,103.45	100.00%	546,515.73	100.00%	50,587.72	9.26%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	17,300.00	1.67%	137,135.00	12.01%	(119,835.00)	-87.38%
2-04-01-050	Customers Deposit Payable	1,019,884.68	98.33%	1,004,884.68	87.99%	15,000.00	1.49%
	Total Trust Liabilities	1,037,184.68	100.00%	1,142,019.68	100.00%	(104,835.00)	-9.18%
	TOTAL CURRENT LIABILITIES	2,447,255.99		4,816,413.12		(2,369,157.13)	-49.19%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	12,686,002.60	100.00%	5,533,587.17	100.00%	7,152,415.43	129.25%
	Total Deferred Credits	12,686,002.60	100.00%	5,533,587.17	100.00%	7,152,415.43	129.25%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Other Payables	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL NON CURRENT LIABILITIES	12,686,002.60		5,533,587.17		7,152,415.43	
TOTAL LIABILITIES	15,133,258.59		10,350,000.29		4,783,258.30	
EQUITY						
30101 GOVERNMENT EQUITY	36,452,832.81	20.05%	27,542,833.20	16.09%	8,909,999.61	32.35%
30701 RETAINED EARNINGS / (DEFICIT)	145,365,182.37	79.95%	143,674,783.77	83.91%	1,690,398.60	1.18%
TOTAL EQUITY	181,818,015.18	100.00%	171,217,616.97	100.00%	10,600,398.21	6.19%
TOTAL LIABILITIES & EQUITY	196,951,273.77		181,567,617.26		15,383,656.51	8.47%


Prepared by:


JONALYN G. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 OCTOBER 31, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	254,604.42	1.59%	170,118.03	0.80%	84,486.39	49.66%
1-01-01-020 Petty Cash	10,000.00	0.06%	10,000.00	0.05%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	7,989,447.14	49.88%	10,309,682.81	48.56%	(2,320,235.67)	-22.51%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,764,592.31	48.47%	7,742,242.24	36.47%	22,350.07	0.29%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	2,999,021.51	14.13%	(2,999,021.51)	-100.00%
Total Cash and Cash Equivalents	16,018,643.87	100.00%	21,231,064.59	100.00%	(5,212,420.72)	-72.55%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,728,091.34	105.00%	5,325,983.23	102.06%	1,402,108.11	26.33%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-16.69%	(839,971.65)	-16.10%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	769,344.00	12.01%	747,935.00	14.33%	21,409.00	2.86%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.32%	(15,388.75)	-0.29%	(5,209.81)	33.85%
Total Receivables	6,407,575.45	100.00%	5,218,557.83	100.00%	1,189,017.62	90.34%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	5,775,087.00	84.57%	6,876,722.28	88.62%	(1,101,635.28)	-16.02%
1-04-04-010 Office Supplies Inventory	324,824.26	4.76%	495,977.60	6.39%	(171,153.34)	-34.51%
1-04-04-120 Chemicals & Filtering Supply Inventory	704,100.00	10.31%	387,085.00	4.99%	317,015.00	81.90%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.37%	0.00	0.00%	24,999.00	0.00%
Total Inventories	6,829,010.26	100.00%	7,759,784.88	100.00%	(930,774.62)	-11.99%


		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
10405 SEMI-EXPENDABLE							
1-04-05-010	Semi-Expendable Machinery	9,805.00	2.35%	9,805.00	2.42%	0.00	0.00%
1-04-05-020	Semi-Expendable Office Equipment	45,758.82	10.95%	45,758.82	11.31%	0.00	0.00%
1-04-05-030	Semi-Expendable Information & Communication Tech. Eqipt.	46,480.00	11.12%	46,480.00	11.49%	0.00	0.00%
1-04-05-120	Semi-Expendable Sports Equipment	9,768.00	2.34%	9,768.00	2.42%	0.00	0.00%
1-04-05-190	Semi-Expendable Other Machinery & Equipment	189,727.50	45.39%	176,157.50	43.56%	13,570.00	7.70%
1-04-06-010	Semi-Expendable Furniture & Fixture	116,447.40	27.86%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable		417,986.72	100.00%	404,416.72	100.00%	13,570.00	3.36%
TOTAL CURRENT ASSET		29,673,216.30		34,613,824.02		(4,940,607.72)	
PROPERTY, PLANT AND EQUIPMENT							
10603 INFRASTRUCTURE ASSET							
1-06-03-110	Plant-Utility Plant in Service (UPIS)	159,950,668.57	146.73%	152,570,300.79	153.68%	7,380,367.78	4.84%
1-06-03-111	Accumulated Depreciation - Plant (UPIS)	(50,944,067.36)	-46.73%	(53,289,709.68)	-53.68%	2,345,642.32	-4.40%
Net		109,006,601.21	100.00%	99,280,591.11	100.00%	9,726,010.10	9.80%
10604 BUILDINGS AND OTHER STRUCTURES							
1-06-04-010	Buildings	6,860,497.57	41.88%	6,709,824.67	48.75%	150,672.90	2.25%
1-06-04-011	Accum Depn - Buildings	(1,596,577.26)	-9.75%	(1,134,467.69)	-8.24%	(462,109.57)	40.73%
1-06-04-070	Water Plant, Structure and Improvements	13,227,660.86	80.74%	9,243,727.74	67.15%	3,983,933.12	43.10%
1-06-04-071	Accum Depn- Water, Plant, Structure & Improvements	(2,108,391.04)	-12.87%	(1,054,009.41)	-7.66%	(1,054,381.63)	100.04%
Net		16,383,190.13	100.00%	13,765,075.31	100.00%	2,618,114.82	186.11%
10605 MACHINERY AND EQUIPMENT							
1-06-05-010	Machinery	56,305,675.88	203.90%	45,937,151.92	147.72%	10,368,523.96	22.57%
1-06-05-011	Accum Depn - Machinery	(32,383,131.74)	-117.27%	(17,447,267.90)	-56.11%	(14,935,863.84)	85.61%
1-06-05-020	Office Equipment	78,435.02	0.28%	414,187.12	1.33%	(335,752.10)	-81.06%
1-06-05-021	Accum Depn - Office Equipment	(70,591.52)	-0.26%	(379,011.80)	-1.22%	308,420.28	-81.37%
1-06-05-030	Information and Communication Technology Equipment	2,879,315.00	10.43%	3,012,163.75	9.69%	(132,848.75)	-4.41%
1-06-05-031	Accum Depn - Info & Comm Technology Equipment	(1,850,066.74)	-6.70%	(2,482,973.57)	-7.98%	632,906.83	-25.49%
1-06-05-130	Sports Equipment	624,528.95	2.26%	521,057.05	1.68%	103,471.90	19.86%
1-06-05-131	Accum Depn - Sports Equipment	(129,186.55)	-0.47%	(141,520.74)	-0.46%	12,334.19	-8.72%

		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	3,478,644.40	12.60%	3,080,151.56	9.91%	398,492.84	12.94%
1-06-05-991	Accum Depn - Other Equipment	(2,008,148.52)	-7.27%	(1,795,313.05)	-5.77%	(212,835.47)	11.86%
1-06-07-010	Furniture & Fixtures	1,354,438.32	4.90%	824,309.37	2.65%	530,128.95	64.31%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(666,139.07)	-2.41%	(446,259.83)	-1.44%	(219,879.24)	49.27%
	Net	27,613,773.43	100.00%	31,096,673.88	100.00%	(3,482,900.45)	-11.20%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,273,102.73	213.05%	5,603,788.53	193.16%	(330,685.80)	-5.90%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,797,993.07)	-113.05%	(2,702,691.37)	-93.16%	(95,301.70)	3.53%
	Net	2,475,109.66	100.00%	2,901,097.16	100.00%	(425,987.50)	-14.68%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Infrastructure Assets	10,187,534.16	96.50%	1,248,339.45	94.43%	8,939,194.71	716.09%
1-06-99-030	Construction in Progress - Buildings & Other Structures	369,565.58	3.50%	73,667.50	5.57%	295,898.08	401.67%
1-06-99-060	Construction in Progress -Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Net	10,557,099.74	100.00%	1,322,006.95	100.00%	9,235,092.79	698.57%
	Total Property, Plant and Equipment	166,035,774.17		148,365,444.41		17,670,329.76	11.91%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	556,900.84	89.83%	387,900.00	61.06%	169,000.84	43.57%
1-08-01-021	Accumulated Amortization - Computer Software	(290,996.56)	-46.94%	(106,672.50)	-16.79%	(184,324.06)	172.79%
1-08-99-020	Development in Progress- Computer Software	354,060.00	57.11%	354,060.00	55.73%	0.00	0.00%
	Net	619,964.28	100.00%	635,287.50	100.00%	(15,323.22)	-2.41%
OTHER ASSETS							
19901 ADVANCES							
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	51,956.00	12.30%	0.00	0.00%	51,956.00	0.00%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	116,803.47	27.64%	81,612.30	28.48%	35,191.17	43.12%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	252,658.14	59.80%	204,465.64	71.36%	48,192.50	23.57%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	1,112.42	0.26%	466.62	0.16%	645.80	138.40%
	Total Other Assets	422,530.03	100.00%	286,544.56	100.00%	135,985.47	47.46%
	TOTAL NON CURRENT ASSET	167,078,268.48		149,287,276.47		17,790,992.01	
	TOTAL ASSETS	196,751,484.78		183,901,100.49		12,850,384.29	6.99%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	655,488.65	100.00%	5,299,748.40	100.00%	(4,644,259.75)	-87.63%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Payable		655,488.65	100.00%	5,299,748.40	100.00%	(4,644,259.75)	-87.63%
INTER-AGENCY PAYABLES							
20201 INTER_AGENCY PAYABLES							
2-02-01-010	Due to BIR	134,273.24	91.62%	152,648.10	99.40%	(18,374.86)	-12.04%
2-02-01-020	Due to GSIS	9,226.13	6.30%	(1,740.66)	-1.13%	10,966.79	-630.04%
2-02-01-030	Due to PAG-IBIG	351.50	0.24%	(99.73)	-0.06%	451.23	-452.45%
2-02-01-040	Due to PhilHealth	2,698.31	1.84%	2,764.08	1.80%	(65.77)	-2.38%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Inter-Agency Payable		146,549.18	100.00%	153,571.79	100.00%	(7,022.61)	-4.57%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	152,692.00	13.19%	(152,692.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	100.00%	1,004,884.68	86.81%	15,000.00	1.49%
Total Trust Liabilities		1,019,884.68	100.00%	1,157,576.68	100.00%	(137,692.00)	-11.89%
TOTAL CURRENT LIABILITIES		1,821,922.51		6,610,896.87		(4,788,974.36)	-72.44%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	12,686,002.60	100.00%	4,810,729.21	100.00%	7,875,273.39	163.70%
Total Deferred Credits		12,686,002.60	100.00%	4,810,729.21	100.00%	7,875,273.39	163.70%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	(0.01)	100.00%	(0.08)	100.00%	0.07	-87.50%
Total Other Payables	(0.01)	100.00%	(0.08)	100.00%	0.07	-87.50%
TOTAL NON CURRENT LIABILITIES	12,686,002.59		4,810,729.13		7,875,273.46	
TOTAL LIABILITIES	14,507,925.10		11,421,626.00		3,086,299.10	
EQUITY						
30101 GOVERNMENT EQUITY	36,452,832.81	20.00%	28,265,691.16	16.39%	8,187,141.65	28.96%
30701 RETAINED EARNINGS / (DEFICIT)	145,790,726.87	80.00%	144,213,783.33	83.61%	1,576,943.54	1.09%
TOTAL EQUITY	182,243,559.68	100.00%	172,479,474.49	100.00%	9,764,085.19	5.66%
TOTAL LIABILITITES & EQUITY	196,751,484.78		183,901,100.49		12,850,384.29	6.99%


Prepared by:


JONALYN D. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

Noted by:


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 NOVEMBER 30, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	334,727.76	2.15%	296,823.02	1.88%	37,904.74	12.77%
1-01-01-020 Petty Cash	10,000.00	0.06%	10,000.00	0.06%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	7,465,499.45	47.92%	7,716,318.61	48.94%	(250,819.16)	-3.25%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,769,354.68	49.87%	7,743,997.50	49.11%	25,357.18	0.33%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	15,579,581.89	100.00%	15,767,139.13	100.00%	(187,557.24)	9.85%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,000,813.15	106.34%	5,994,867.17	101.17%	5,945.98	0.10%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,069,261.33)	-18.95%	(839,971.65)	-14.18%	(229,289.68)	27.30%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	731,992.00	12.97%	785,910.00	13.26%	(53,918.00)	-6.86%
1-03-05-991 Allowance for Impairment - Other Receivable	(20,598.56)	-0.37%	(15,388.75)	-0.26%	(5,209.81)	33.85%
Total Receivables	5,642,945.26	100.00%	5,925,416.77	100.00%	(282,471.51)	54.39%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	5,288,206.70	84.58%	14,840,599.64	93.23%	(9,552,392.94)	-64.37%
1-04-04-010 Office Supplies Inventory	336,673.94	5.38%	497,236.75	3.12%	(160,562.81)	-32.29%
1-04-04-120 Chemicals & Filtering Supply Inventory	602,700.00	9.64%	581,205.00	3.65%	21,495.00	3.70%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.40%	0.00	0.00%	24,999.00	0.00%
Total Inventories	6,252,579.64	100.00%	15,919,041.39	100.00%	(9,666,461.75)	-60.72%


	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
10405 SEMI-EXPENDABLE						
1-04-05-010 Semi-Expendable Machinery	9,805.00	2.42%	9,805.00	2.42%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	11.31%	45,758.82	11.31%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.	46,480.00	11.49%	46,480.00	11.49%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	2.42%	9,768.00	2.42%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	176,157.50	43.56%	176,157.50	43.56%	0.00	0.00%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	28.79%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable	404,416.72	100.00%	404,416.72	100.00%	0.00	0.00%
TOTAL CURRENT ASSET	27,879,523.51		38,016,014.01		(10,136,490.50)	
PROPERTY, PLANT AND EQUIPMENT						
10603 INFRASTRUCTURE ASSET						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	160,475,225.87	147.12%	155,266,351.12	152.99%	5,208,874.75	3.35%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(51,394,377.47)	-47.12%	(53,775,964.77)	-52.99%	2,381,587.30	-4.43%
Net	109,080,848.40	100.00%	101,490,386.35	100.00%	7,590,462.05	7.48%
10604 BUILDINGS AND OTHER STRUCTURES						
1-06-04-010 Buildings	6,860,497.57	41.10%	6,709,824.67	48.93%	150,672.90	2.25%
1-06-04-011 Accum Depn - Buildings	(1,610,449.97)	-9.65%	(1,152,908.33)	-8.41%	(457,541.64)	39.69%
1-06-04-070 Water Plant, Structure and Improvements	13,587,026.44	81.39%	9,243,727.74	67.40%	4,343,298.70	46.99%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(2,144,141.95)	-12.84%	(1,086,440.54)	-7.92%	(1,057,701.41)	97.35%
Net	16,692,932.09	100.00%	13,714,203.54	100.00%	2,978,728.55	186.27%
10605 MACHINERY AND EQUIPMENT						
1-06-05-010 Machinery	56,980,675.88	203.61%	45,937,151.92	149.36%	11,043,523.96	24.04%
1-06-05-011 Accum Depn - Machinery	(32,877,640.94)	-117.48%	(17,813,241.27)	-57.92%	(15,064,399.67)	84.57%
1-06-05-020 Office Equipment	78,435.02	0.28%	414,187.12	1.35%	(335,752.10)	-81.06%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.25%	(379,916.94)	-1.24%	309,325.42	-81.42%
1-06-05-030 Information and Communication Technology Equipment	2,911,310.00	10.40%	3,037,163.75	9.88%	(125,853.75)	-4.14%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(1,871,191.30)	-6.69%	(2,502,996.00)	-8.14%	631,804.70	-25.24%
1-06-05-130 Sports Equipment	624,528.95	2.23%	521,057.05	1.69%	103,471.90	19.86%
1-06-05-131 Accum Depn - Sports Equipment	(133,870.52)	-0.48%	(148,855.63)	-0.48%	14,985.11	-10.07%

	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	3,702,245.38	13.23%	3,107,551.56	10.10%	594,693.82	19.14%
1-06-05-991 Accum Depn - Other Equipment	(2,034,284.62)	-7.27%	(1,829,328.57)	-5.95%	(204,956.05)	11.28%
1-06-07-010 Furniture & Fixtures	1,354,438.32	4.84%	867,334.37	2.82%	487,103.95	36.16%
1-06-07-011 Accum Depn - Furnitures & Fixtures	(679,228.35)	-2.43%	(454,594.04)	-1.48%	(224,634.31)	49.41%
Net	27,984,826.30	100.00%	30,755,513.32	100.00%	(2,770,687.02)	-9.01%
10606 TRANSPORTATION EQUIPMENT						
1-06-06-010 Motor Vehicles	5,273,102.73	215.70%	5,603,788.53	194.28%	(330,685.80)	-5.90%
1-06-06-011 Accumulated Depreciation - Motor Vehicles	(2,828,413.06)	-115.70%	(2,719,421.94)	-94.28%	(108,991.12)	4.01%
Net	2,444,689.67	100.00%	2,884,366.59	100.00%	(439,676.92)	-15.24%
10699 CONSTRUCTION IN PROGRESS						
1-06-99-020 Construction in Progress - Infrastructure Assets	10,343,934.16	95.86%	353,450.00	41.68%	9,990,484.16	2826.56%
1-06-99-030 Construction in Progress - Buildings & Other Structures	447,063.00	4.14%	494,508.78	58.32%	(47,445.78)	-9.59%
1-06-99-060 Construction in Progress - Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
Net	10,790,997.16	100.00%	847,958.78	100.00%	9,943,038.38	1172.59%
Total Property, Plant and Equipment	166,994,293.62		149,692,428.58		17,301,865.04	11.56%
INTANGIBLE ASSETS						
10801 INTANGIBLE ASSETS						
1-08-01-020 Computer Software	556,900.84	90.35%	387,900.00	61.37%	169,000.84	43.57%
1-08-01-021 Accumulated Amortization - Computer Software	(294,562.39)	-47.79%	(109,905.00)	-17.39%	(184,657.39)	168.02%
1-08-99-020 Development in Progress- Computer Software	354,060.00	57.44%	354,060.00	56.02%	0.00	0.00%
Net	616,398.45	100.00%	632,055.00	100.00%	(15,656.55)	-2.48%
OTHER ASSETS						
19901 ADVANCES						
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%
19902 PREPAYMENTS						
1-99-02-050 Prepaid Insurance	111,125.47	30.43%	85,968.52	29.53%	25,156.95	29.26%
19903 DEPOSITS						
1-99-03-020 Guaranty Deposits	252,658.14	69.18%	204,465.64	70.24%	48,192.50	23.57%
19999 OTHER ASSETS						
1-99-02-080 Withholding Tax at Source	1,437.84	0.39%	668.87	0.23%	768.97	114.97%
Total Other Assets	365,221.45	100.00%	291,103.03	100.00%	74,118.42	25.46%
TOTAL NON CURRENT ASSET	167,975,913.52		150,615,586.61		17,360,326.91	
TOTAL ASSETS	195,855,437.03		188,631,600.62		7,223,836.41	3.83%


	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,506,887.57	100.00%	9,998,540.58	100.00%	(8,491,653.01)	-84.93%
2-01-01-020	Due to Officers and Employees	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Total Payable	1,506,887.57	100.00%	9,998,540.58	100.00%	(8,491,653.01)	-84.93%
INTER-AGENCY PAYABLES							
20201 INTER_AGENCY PAYABLES							
2-02-01-010	Due to BIR	122,519.65	95.69%	406,831.83	98.66%	(284,312.18)	-69.88%
2-02-01-020	Due to GSIS	(3.00)	0.00%	(32.12)	-0.01%	29.12	-90.66%
2-02-01-030	Due to PAG-IBIG	275.36	0.22%	32.12	0.01%	243.24	757.29%
2-02-01-040	Due to PhilHealth	5,250.00	4.10%	5,528.16	1.34%	(278.16)	-5.03%
2-02-01-110	Due to SSS	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Total Inter-Agency Payable	128,042.01	100.00%	412,359.99	100.00%	(284,317.98)	-68.95%
TRUST LIABILITIES							
20401 TRUST LIABILITIES							
2-04-01-040	Guaranty/Security Deposits Payable	0.00	0.00%	15,557.00	1.52%	(15,557.00)	-100.00%
2-04-01-050	Customers Deposit Payable	1,019,884.68	100.00%	1,004,884.68	98.48%	15,000.00	1.49%
	Total Trust Liabilities	1,019,884.68	100.00%	1,020,441.68	100.00%	(557.00)	-0.05%
	TOTAL CURRENT LIABILITIES	2,654,814.26		11,431,342.25		(8,776,527.99)	-76.78%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	12,686,452.60	100.00%	654,657.35	100.00%	12,031,795.25	1837.88%
	Total Deferred Credits	12,686,452.60	100.00%	654,657.35	100.00%	12,031,795.25	1837.88%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Other Payables	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL NON CURRENT LIABILITIES	12,686,452.60		654,657.35		12,031,795.25	
TOTAL LIABILITIES	15,341,266.86		12,085,999.60		3,255,267.26	
EQUITY						
30101 GOVERNMENT EQUITY	36,452,832.81	20.19%	32,421,763.02	18.36%	4,031,069.79	12.43%
30701 RETAINED EARNINGS / (DEFICIT)	144,061,337.36	79.81%	144,123,838.00	81.64%	(62,500.64)	-0.04%
TOTAL EQUITY	180,514,170.17	100.00%	176,545,601.02	100.00%	3,968,569.15	2.25%
TOTAL LIABILITITES & EQUITY	195,855,437.03		188,631,600.62		7,223,836.41	3.83%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst-A

Reviewed by:


MARIE ANGELINE B. DIVINAGRACIA
 Data Controller/OIC-Admin

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 DECEMBER 31, 2021

	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
CASH AND CASH EQUIVALENTS						
10101 CASH ON HAND						
1-01-01-010 Cash-Collecting Officer	66,906.61	0.51%	228,104.94	1.07%	(161,198.33)	-70.67%
1-01-01-020 Petty Cash	0.00	0.00%	0.00	0.00%	0.00	0.00%
10102 CASH IN BANK - LOCAL CURRENCY						
1-01-02-020 Cash in Bank - Local Currency, Current Account	5,316,865.92	40.41%	13,407,748.66	62.71%	(8,090,882.74)	-60.34%
1-01-02-030 Cash in Bank-Local Currency Savings Account	7,772,432.81	59.08%	7,746,066.67	36.23%	26,366.14	0.34%
10105 CASH EQUIVALENTS						
1-01-05-050 Cash in Transit	0.00	0.00%	0.00	0.00%	0.00	0.00%
Total Cash and Cash Equivalents	13,156,205.34	100.00%	21,381,920.27	100.00%	(8,225,714.93)	-130.67%
RECEIVABLES						
10301 LOANS AND RECEIVABLE ACCOUNTS						
1-03-01-010 Accounts Receivable	6,398,988.28	111.41%	5,082,813.01	106.75%	1,316,175.27	25.89%
1-03-01-011 Allowance for Impairment - Accounts Receivable	(1,351,753.88)	-23.53%	(1,069,261.33)	-22.46%	(282,492.55)	26.42%
10305 OTHER RECEIVABLES						
1-03-05-990 Other Receivables	717,852.00	12.50%	768,616.00	16.14%	(50,764.00)	-6.60%
1-03-05-991 Allowance for Impairment - Other Receivable	(21,228.48)	-0.37%	(20,598.56)	-0.43%	(629.92)	3.06%
Total Receivables	5,743,857.92	100.00%	4,761,569.12	100.00%	982,288.80	48.77%
INVENTORIES						
10404 INVENTORY HELD FOR CONSUMPTION						
1-04-02-990 Other Supplies and Materials for Distribution	4,505,681.60	83.81%	9,976,350.34	90.34%	(5,470,668.74)	-54.84%
1-04-04-010 Office Supplies Inventory	333,294.29	6.20%	539,066.52	4.88%	(205,772.23)	-38.17%
1-04-04-120 Chemicals & Filtering Supply Inventory	512,100.00	9.53%	527,305.00	4.78%	(15,205.00)	-2.88%
1-04-04-990 Other Supplies and Materials Inventory	24,999.00	0.47%	0.00	0.00%	24,999.00	0.00%
Total Inventories	5,376,074.89	100.00%	11,042,921.86	100.00%	(5,666,846.97)	-51.32%

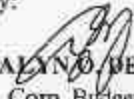
	YEAR TO DATE					
	Actual This Month		This Month Last Year		Increase (Decrease) Over Last Year	
	Amount	% to Total	Amount	% to Total	Variance Amount	% to Total
10405 SEMI-EXPENDABLE						
1-04-05-010 Semi-Expendable Machinery	9,805.00	2.42%	9,805.00	2.42%	0.00	0.00%
1-04-05-020 Semi-Expendable Office Equipment	45,758.82	11.31%	45,758.82	11.31%	0.00	0.00%
1-04-05-030 Semi-Expendable Information & Communication Tech. Equip.	46,480.00	11.49%	46,480.00	11.49%	0.00	0.00%
1-04-05-120 Semi-Expendable Sports Equipment	9,768.00	2.42%	9,768.00	2.42%	0.00	0.00%
1-04-05-190 Semi-Expendable Other Machinery & Equipment	176,157.50	43.56%	176,157.50	43.56%	0.00	0.00%
1-04-06-010 Semi-Expendable Furniture & Fixture	116,447.40	28.79%	116,447.40	28.79%	0.00	0.00%
Total Semi-Expendable	404,416.72	100.00%	404,416.72	100.00%	0.00	0.00%
TOTAL CURRENT ASSET	24,680,554.87		37,590,827.97		(12,910,273.10)	
PROPERTY, PLANT AND EQUIPMENT						
10603 INFRASTRUCTURE ASSET						
1-06-03-110 Plant-Utility Plant in Service (UPIS)	172,532,994.28	142.96%	155,659,118.12	153.52%	16,873,876.16	10.84%
1-06-03-111 Accumulated Depreciation - Plant (UPIS)	(31,845,926.14)	-42.96%	(54,268,365.40)	-53.52%	2,422,439.26	-4.46%
Net	120,687,068.14	100.00%	101,390,752.72	100.00%	19,296,315.42	19.03%
10604 BUILDINGS AND OTHER STRUCTURES						
1-06-04-010 Buildings	6,860,497.57	39.79%	6,860,497.57	49.66%	0.00	0.00%
1-06-04-011 Accum Depn - Buildings	(1,624,322.68)	-9.42%	(1,171,348.96)	-8.48%	(452,973.72)	38.67%
1-06-04-070 Water Plant, Structure and Improvements	14,186,042.34	82.28%	9,243,727.74	66.92%	4,942,314.60	53.47%
1-06-04-071 Accum Depn- Water, Plant, Structure & Improvements	(2,181,627.21)	-12.65%	(1,118,871.67)	-8.10%	(1,062,755.54)	94.98%
Net	17,240,590.02	100.00%	13,814,004.68	100.00%	3,426,585.34	187.12%
10605 MACHINERY AND EQUIPMENT						
1-06-05-010 Machinery	57,790,905.88	203.28%	46,120,051.92	150.78%	11,670,853.96	25.31%
1-06-05-011 Accum Depn - Machinery	(33,382,267.14)	-117.42%	(18,181,214.64)	-59.44%	(15,201,052.50)	83.61%
1-06-05-020 Office Equipment	78,435.02	0.28%	414,187.12	1.35%	(335,752.10)	-81.06%
1-06-05-021 Accum Depn - Office Equipment	(70,591.52)	-0.25%	(380,822.08)	-1.25%	310,230.56	-87.46%
1-06-05-030 Information and Communication Technology Equipment	2,997,910.00	10.55%	3,071,063.75	10.04%	(73,153.75)	-2.38%
1-06-05-031 Accum Depn - Info & Comm Technology Equipment	(1,892,795.79)	-6.66%	(2,523,393.43)	-8.25%	630,597.64	-24.99%
1-06-05-130 Sports Equipment	624,528.95	2.20%	521,057.05	1.70%	103,471.90	19.86%
1-06-05-131 Accum Depn - Sports Equipment	(138,554.49)	-0.49%	(156,190.52)	-0.51%	17,636.03	-11.29%

		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	3,785,220.38	13.31%	3,107,551.56	10.16%	677,668.82	21.81%
1-06-05-991	Accum Depn - Other Equipment	(2,064,665.73)	-7.26%	(1,862,997.47)	-6.09%	(201,668.26)	10.82%
1-06-07-010	Furniture & Fixtures	1,393,539.32	4.90%	922,001.12	3.01%	471,538.20	51.14%
1-06-07-011	Accum Depn - Furnitures & Fixtures	(692,317.63)	-2.44%	(463,573.63)	-1.52%	(228,744.00)	49.34%
	Net	28,429,347.25	100.00%	30,587,720.75	100.00%	(2,158,373.50)	-7.06%
10606 TRANSPORTATION EQUIPMENT							
1-06-06-010	Motor Vehicles	5,273,102.73	218.41%	5,603,788.53	195.41%	(330,685.80)	-5.90%
1-06-06-011	Accumulated Depreciation - Motor Vehicles	(2,858,833.05)	-118.41%	(2,736,152.51)	-95.41%	(122,680.54)	4.48%
	Net	2,414,269.68	100.00%	2,867,636.02	100.00%	(453,366.34)	-15.81%
10699 CONSTRUCTION IN PROGRESS							
1-06-99-020	Construction in Progress - Infrastructure Assets	220,000.00	69.60%	5,578,672.30	91.86%	(5,358,672.30)	-96.06%
1-06-99-030	Construction in Progress - Buildings & Other Structures	96,076.50	30.40%	494,508.78	8.14%	(398,432.28)	-80.57%
1-06-99-060	Construction in Progress -Furniture and Fixtures	0.00	0.00%	0.00	0.00%	0.00	0.00%
	Net	316,076.50	100.00%	6,073,181.08	100.00%	(5,757,104.58)	-94.80%
	Total Property, Plant and Equipment	169,087,351.59		154,733,295.25		14,354,056.34	9.28%
INTANGIBLE ASSETS							
10801 INTANGIBLE ASSETS							
1-08-01-020	Computer Software	556,900.84	90.87%	387,900.00	61.69%	169,000.84	43.57%
1-08-01-021	Accumulated Amortization - Computer Software	(298,128.22)	-48.65%	(113,137.50)	-17.99%	(184,990.72)	163.51%
1-08-99-020	Development in Progress- Computer Software	354,060.00	57.77%	354,060.00	56.31%	0.00	0.00%
	Net	612,832.62	100.00%	628,822.50	100.00%	(15,989.88)	-2.54%
OTHER ASSETS							
19901 ADVANCES							
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%
19902 PREPAYMENTS							
1-99-02-050	Prepaid Insurance	105,062.82	29.18%	84,180.39	28.93%	20,882.43	24.81%
19903 DEPOSITS							
1-99-03-020	Guaranty Deposits	252,658.14	70.16%	204,465.64	70.26%	48,192.50	23.57%
19999 OTHER ASSETS							
1-99-02-080	Withholding Tax at Source	2,370.58	0.66%	2,357.84	0.81%	12.74	0.54%
	Total Other Assets	360,091.54	100.00%	291,003.87	100.00%	69,087.67	23.74%
	TOTAL NON CURRENT ASSET	170,060,275.75		155,653,121.62		14,407,154.13	
	TOTAL ASSETS	194,740,830.62		193,243,949.59		1,496,881.03	0.77%

	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	
FINANCIAL LIABILITIES							
20101 PAYABLES							
2-01-01-010	Accounts Payable	1,080,507.58	98.04%	60,378.26	100.00%	1,020,129.32	1689.56%
2-01-01-020	Due to Officers and Employees	21,600.00	1.96%	0.00	0.00%	21,600.00	0.00%
Total Payable		1,102,107.58	100.00%	60,378.26	100.00%	1,041,729.32	1725.34%
INTER-AGENCY PAYABLES							
20201 INTER_AGENCY PAYABLES							
2-02-01-010	Due to BIR	618,974.58	99.27%	1,079,154.84	100.00%	(460,180.26)	-42.64%
2-02-01-020	Due to GSIS	2,373.63	0.38%	0.00	0.00%	2,373.63	0.00%
2-02-01-030	Due to PAG-IBIG	2,156.66	0.35%	0.00	0.00%	2,156.66	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%
Total Inter-Agency Payable		623,504.87	100.00%	1,079,154.84	100.00%	(455,649.97)	-42.22%
TRUST LIABILITIES							
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	1,019,884.68	100.00%	1,004,884.68	100.00%	15,000.00	1.49%
Total Trust Liabilities		1,019,884.68	100.00%	1,004,884.68	100.00%	15,000.00	1.49%
TOTAL CURRENT LIABILITIES		2,745,497.13		2,144,417.78		601,079.35	28.03%
DEFERRED CREDITS							
20501 DEFERRED CREDITS							
2-05-01-990	Other Deferred Credits	2,706,983.09	100.00%	15,921,870.34	100.00%	(13,214,887.25)	-83.00%
Total Deferred Credits		2,706,983.09	100.00%	15,921,870.34	100.00%	(13,214,887.25)	-83.00%

	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
OTHER PAYABLES						
29999 OTHER PAYABLES						
2-99-99-040 Undistributed Collections	0.00	0.00%	(1,100.00)	100.00%	1,100.00	-100.00%
Total Other Payables	0.00	0.00%	(1,100.00)	100.00%	1,100.00	-100.00%
TOTAL NON CURRENT LIABILITIES	2,706,983.09		15,920,770.34		(13,213,787.25)	
TOTAL LIABILITIES	5,452,480.22		18,065,188.12		(12,612,707.90)	
EQUITY						
30101 GOVERNMENT EQUITY	46,463,984.97	24.55%	33,201,415.07	18.95%	13,262,569.90	39.95%
30701 RETAINED EARNINGS / (DEFICIT)	142,824,365.43	75.45%	141,977,346.40	81.05%	847,019.03	0.60%
TOTAL EQUITY	189,288,350.40	100.00%	175,178,761.47	100.00%	14,109,588.93	8.05%
TOTAL LIABILITITES & EQUITY	194,740,830.62		193,243,949.59		1,496,881.03	0.77%

Prepared by:


JONALYN O. DE LOS SANTOS
 Corp. Budget Analyst A

Reviewed by:


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

Noted by:


ENGR. MANFRED M. FUENTESFINA
 General Manager C