



DETAILED STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2019

	<u>This Month</u>	<u>Year To Date</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	147,348.38	5,694,437.19
Cash on Hand	(10,531.82)	24,587.89
Cash-Collecting Officers	(10,531.82)	18,587.89
Petty Cash	-	6,000.00
Cash in Bank-Local Currency	157,880.20	5,669,849.30
Cash in Bank-Local Currency, Current Account	129,138.57	3,128,125.52
Cash in Bank-Local Currency, Savings Account	28,741.63	2,541,723.78
Receivables	74,209.66	3,260,067.71
Loans and Receivable Accounts	58,108.28	2,240,682.21
Accounts Receivable	58,293.56	2,194,522.97
<i>Allowance for Impairment-Accounts Receivable</i>	(185.28)	46,159.24
Net Value-Accounts Receivable	58,108.28	2,240,682.21
Other Receivables	16,101.38	1,019,385.50
Due from Officers and Employees	1,636.38	373,413.38
Other Receivables	14,465.00	670,770.02
<i>Allowance for Impairment-Other Receivables</i>	-	(24,797.90)
Net Value-Other Receivables	16,101.38	1,019,385.50
Inventories	(96,701.04)	2,809,208.02
Inventory Held for Sale	(22,346.60)	2,295,321.51
Merchandise Inventory	(22,346.60)	2,424,678.53
<i>Allowance for Impairment-Merchandise Inventory</i>	-	(129,357.02)
Net Value-Merchandise Inventory	(22,346.60)	2,295,321.51
Inventory Held for Consumption	34,146.89	513,886.51
Office Supplies Inventory	(3,601.55)	61,534.09
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	(6,875.49)
Net Value-Office Supplies Inventory	(3,601.55)	54,658.60
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(6,600.00)	129,830.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	-	(11,596.25)
Net Value-Accountable Forms, Plates and Stickers Inventory	(6,600.00)	118,233.75
Fuel, Oil and Lubricants Inventory	(3,833.10)	5,536.70
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-	(501.11)
Net Value-Fuel, Oil and Lubricants Inventory	(3,833.10)	5,035.59
Chemical and Filtering Supplies Inventory	(20,266.76)	186,210.56
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-	(17,413.92)
Net Value-Chemical and Filtering Supplies Inventory	(20,266.76)	168,796.64
Other Supplies and Materials Inventory	68,448.30	182,298.29
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	(15,136.36)
Net Value-Other Supplies and Materials Inventory	68,448.30	167,161.93
Semi-Expendable Machinery and Equipment	(108,501.33)	-
Semi-Expendable Office Equipment	(48,238.83)	-
Semi-Expendable Information and Communication Technology Equipm	-	-
Semi-Expendable Other Machinery and Equipment	(60,262.50)	-
Other Current Assets	(4,186.03)	418,603.09
Prepayments	(4,186.03)	418,603.09
Prepaid Rent	(4,186.03)	418,603.09
Total Current Assets	120,670.97	12,182,316.01

Property, Plant and Equipment

	<u>772,098.86</u>	<u>59,009,438.18</u>
Land	<u>59,450.03</u>	<u>3,657,754.95</u>
Land	-	3,554,804.92
Other Land Improvements	59,450.03	102,950.03
<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	<u>59,450.03</u>	<u>3,657,754.95</u>
Plant-Utility Plant in Service (UPIS)	338,269.62	50,806,200.48
<i>Accumulated Depreciation-Plant (UPIS)</i>	(114,525.67)	(13,241,516.29)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	0	0
Net Value-Plant-Utility Plant in Service (UPIS)	<u>223,743.95</u>	<u>37,564,684.19</u>
Buildings and Other Structures	<u>(4,727.13)</u>	<u>1,805,991.03</u>
Buildings	-	955,658.39
<i>Accumulated Depreciation-Buildings</i>	(1,791.86)	(601,636.39)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>(1,791.86)</u>	<u>354,022.00</u>
Other Structures	-	1,565,475.67
<i>Accumulated Depreciation-Other Structures</i>	(2,935.27)	(113,506.64)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>(2,935.27)</u>	<u>1,451,969.03</u>
Machinery and Equipment	<u>53,284.51</u>	<u>3,872,381.24</u>
Office Equipment	-	896,097.20
<i>Accumulated Depreciation-Office Equipment</i>	(11,264.70)	(414,727.16)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	<u>(11,264.70)</u>	<u>481,370.04</u>
Other Machinery and Equipment	105,000.00	7,363,572.61
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(40,450.79)	(3,972,561.41)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>64,549.21</u>	<u>3,391,011.20</u>
Transportation Equipment	<u>(5,510.35)</u>	<u>543,738.78</u>
Motor Vehicles	-	781,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(5,510.35)	(237,481.56)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	<u>(5,510.35)</u>	<u>543,738.78</u>
Furniture, Fixtures	-	-
Furniture and Fixtures	-	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	-	-
<i>Accumulated Impairment Losses-Furniture & Fixtures</i>	-	-
Net Value-Furniture & Fixtures	-	-
Construction in Progress	<u>445,857.85</u>	<u>11,564,887.99</u>
Construction in Progress-Infrastructure Assets	125,052.17	5,913,084.76
Construction in Progress-Buildings and Other Structures	320,805.68	5,651,803.23
Total Property, Plant and Equipments	<u>772,098.86</u>	<u>59,009,438.18</u>
Other Assets	<u>39,850.00</u>	<u>40,000.00</u>
Advance to Officers & Employees	39,850.00	40,000.00
Total Assets	<u>932,619.83</u>	<u>71,231,754.19</u>

LIABILITIES
Current Liabilities
Financial Liabilities
Payables

Accounts Payable

Due to Officers and Employees

Interest Payable

Accrued Benefits Payable

Total

Bills/Bonds/Loans Payable

	<u>(27,856.70)</u>	<u>38,401,402.96</u>
	<u>(27,856.70)</u>	<u>4,524,604.72</u>
	(49,150.34)	2,853,496.62
	(12,224.08)	751,617.53
	-	846,329.54
	33,517.72	73,161.03
	<u>(27,856.70)</u>	<u>4,524,604.72</u>
	-	<u>11,243,127.28</u>

Other Financial Liabilities	-	22,633,670.96
Other Financial Liabilities	-	22,633,670.96
Inter-Agency Payables	54,641.92	479,751.20
Inter-Agency Payables	54,641.92	479,751.20
Due to BTR	50,705.96	242,820.54
Due to GSIS	68.93	202,185.44
Due to Pag-IBIG	3,867.03	22,088.43
Due to PhilHealth	-	12,656.79
Total	54,641.92	479,751.20
Trust Liabilities	26,400.00	1,603,965.33
Trust Liabilities	26,400.00	1,603,965.33
Customers' Deposits Payable	26,400.00	1,603,965.33
Deferred Credits/Unearned Income	-	-
Total Liabilities	53,185.22	40,485,119.49
EQUITY		
Government Equity	-	29,213,973.45
Government Equity	-	29,213,973.45
Government Equity	-	20,585,000.00
Contributed Capital	-	9,027,842.02
Accumulated Surplus/(Deficit)	-	(398,868.57)
Retained Earnings/(Deficit)	879,434.61	1,532,661.25
Retained Earnings/(Deficit)	-	(3,636,824.27)
Net Income (Loss)	879,434.61	5,169,485.52
Total Equity	879,434.61	30,746,634.70
Total Liabilities and Equity	932,619.83	71,231,754.19

Prepared by:

DANILO A. SEMODIO
Admin./General Services Officer B

Certified Correct:

GEORGE A. TOMAS
General Manager D