

**ALICIA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT APRIL 30, 2019**

ASSETS	<u>This Month</u>	<u>Year To Date</u>
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<u>406,550.13</u>	<u>5,835,879.39</u>
<b>Cash on Hand</b>	<u>1,408.44</u>	<u>40,362.33</u>
Cash-Collecting Officers	1,408.44	34,362.33
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<u>405,141.69</u>	<u>5,795,517.06</u>
Cash in Bank-Local Currency, Current Account	281,751.41	3,405,016.96
Cash in Bank-Local Currency, Savings Account	123,390.28	2,390,500.10
<b>Receivables</b>	<u>124,688.62</u>	<u>3,129,743.48</u>
<b>Loans and Receivable Accounts</b>	<u>86,785.61</u>	<u>2,182,368.73</u>
Accounts Receivable	87,564.88	2,135,593.30
<i>Allowance for Impairment-Accounts Receivable</i>	<u>(779.27)</u>	<u>46,775.43</u>
Net Value-Accounts Receivable	<u>86,785.61</u>	<u>2,182,368.73</u>
<b>Other Receivables</b>	<u>37,903.01</u>	<u>947,374.75</u>
Due from Officers and Employees	654.01	378,301.52
Other Receivables	37,249.00	593,871.13
<i>Allowance for Impairment-Other Receivables</i>	<u>-</u>	<u>(24,797.90)</u>
Net Value-Other Receivables	<u>37,903.01</u>	<u>947,374.75</u>
<b>Inventories</b>	<u>(668,592.91)</u>	<u>3,001,501.91</u>
<b>Inventory Held for Sale</b>	<u>(340,742.16)</u>	<u>2,339,459.85</u>
Merchandise Inventory	(340,742.16)	2,468,816.87
<i>Allowance for Impairment-Merchandise Inventory</i>	<u>-</u>	<u>(129,357.02)</u>
Net Value-Merchandise Inventory	<u>(340,742.16)</u>	<u>2,339,459.85</u>
<b>Inventory Held for Consumption</b>	<u>94,135.25</u>	<u>657,697.06</u>
Office Supplies Inventory	(312.58)	37,463.31
<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>	<u>(6,875.49)</u>
Net Value-Office Supplies Inventory	<u>(312.58)</u>	<u>30,587.82</u>
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(13,250.00)	162,880.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	<u>-</u>	<u>(11,596.25)</u>
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>(13,250.00)</u>	<u>151,283.75</u>
Fuel, Oil and Lubricants Inventory	(2,555.40)	14,480.60
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	<u>-</u>	<u>(501.11)</u>
Net Value-Fuel, Oil and Lubricants Inventory	<u>(2,555.40)</u>	<u>13,979.49</u>
Chemical and Filtering Supplies Inventory	(33,963.53)	202,986.71
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	<u>-</u>	<u>(17,413.92)</u>
Net Value-Chemical and Filtering Supplies Inventory	<u>(33,963.53)</u>	<u>185,572.79</u>
Other Supplies and Materials Inventory	144,216.76	291,409.57
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	<u>-</u>	<u>(15,136.36)</u>
Net Value-Other Supplies and Materials Inventory	<u>144,216.76</u>	<u>276,273.21</u>
<b>Semi-Expendable Machinery and Equipment</b>	<u>(421,986.00)</u>	<u>4,345.00</u>
Semi-Expendable Office Equipment	(191,227.72)	4,345.00
Semi-Expendable Information and Communication Technology Equipm	(11,980.00)	-
Semi-Expendable Other Machinery and Equipment	(218,778.28)	-
<b>Other Current Assets</b>	<u>(4,186.03)</u>	<u>435,347.21</u>
<b>Prepayments</b>	<u>(4,186.03)</u>	<u>435,347.21</u>
Prepaid Rent	(4,186.03)	435,347.21
<b>Total Current Assets</b>	<u>(141,540.19)</u>	<u>12,402,471.99</u>
<b>Property, Plant and Equipment</b>	<u>794,392.98</u>	<u>54,747,697.82</u>

<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	<u>-</u>	<u>3,362,804.92</u>
Plant-Utility Plant in Service (UPIS)	88,853.94	49,166,381.99
<i>Accumulated Depreciation-Plant (UPIS)</i>	(112,514.22)	(12,784,589.20)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	0	0
Net Value-Plant-Utility Plant in Service (UPIS)	<u>(23,660.28)</u>	<u>36,381,792.79</u>
<b>Buildings and Other Structures</b>	<b>(4,258.12)</b>	<b>1,573,821.53</b>
Buildings	-	955,658.39
<i>Accumulated Depreciation-Buildings</i>	(1,791.86)	(594,468.95)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>(1,791.86)</u>	<u>361,189.44</u>
Other Structures	-	1,315,335.67
<i>Accumulated Depreciation-Other Structures</i>	(2,466.26)	(102,703.58)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>(2,466.26)</u>	<u>1,212,632.09</u>
<b>Machinery and Equipment</b>	<b>(43,516.24)</b>	<b>3,037,116.49</b>
Office Equipment	-	621,953.20
<i>Accumulated Depreciation-Office Equipment</i>	(10,186.86)	(379,114.50)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	<u>(10,186.86)</u>	<u>242,838.70</u>
Other Machinery and Equipment	-	6,623,572.61
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(33,329.38)	(3,829,294.82)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>(33,329.38)</u>	<u>2,794,277.79</u>
<b>Transportation Equipment</b>	<b>(5,510.35)</b>	<b>565,780.18</b>
Motor Vehicles	-	781,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(5,510.35)	(215,440.16)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	<u>(5,510.35)</u>	<u>565,780.18</u>
<b>Furniture, Fixtures</b>	-	-
Furniture and Fixtures	-	-
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	-	-
<i>Accumulated Impairment Losses-Furniture &amp; Fixtures</i>	-	-
Net Value-Furniture & Fixtures	-	-
<b>Construction in Progress</b>	<b>871,337.97</b>	<b>9,826,381.91</b>
Construction in Progress-Infrastructure Assets	630,316.85	5,492,781.90
Construction in Progress-Buildings and Other Structures	241,021.12	4,333,600.01
<b>Total Property, Plant and Equipments</b>	<b>794,392.98</b>	<b>54,747,697.82</b>
<b>Other Assets</b>	<b>(6,820.00)</b>	-
Advance to Officers & Employees	(6,820.00)	-
<b>Total Assets</b>	<b><u>646,032.79</u></b>	<b><u>67,150,169.81</u></b>

#### LIABILITIES

#### Current Liabilities

#### Financial Liabilities

#### Payables

Accounts Payable	<u>16,436.17</u>	<u>4,296,058.16</u>
Due to Officers and Employees	59,657.06	2,577,163.70
Interest Payable	(60,754.17)	783,268.28
Accrued Benefits Payable	-	846,329.54
Total	17,533.28	89,296.64
	16,436.17	4,296,058.16

#### Bills/Bonds/Loans Payable


Loans Payable-Domestic	-	<u>11,243,127.28</u>
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#### Other Financial Liabilities


- 21,908,906.03

<b>Inter-Agency Payables</b>	<b>(78,523.45)</b>	<b>341,123.66</b>
<b>Inter-Agency Payables</b>	<b>(78,523.45)</b>	<b>341,123.66</b>
Due to BIR	(78,523.45)	104,936.61
Due to GSIS	-	201,480.63
Due to Pag-IBIG	-	22,049.63
Due to PhilHealth	-	12,656.79
Total	<u>(78,523.45)</u>	<u>341,123.66</u>
<b>Trust Liabilities</b>	<b>52,800.00</b>	<b>1,455,992.83</b>
<b>Trust Liabilities</b>		
Customers' Deposits Payable	52,800.00	1,455,992.83
<b>Deferred Credits/Uncearned Income</b>	<b>-</b>	<b>-</b>
	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>(9,287.28)</b>	<b>39,245,207.96</b>
<b>EQUITY</b>		
<b>Government Equity</b>	<b>-</b>	<b>29,213,973.45</b>
<b>Government Equity</b>	<b>-</b>	<b>29,213,973.45</b>
Government Equity	-	20,585,000.00
Contributed Capital	-	9,027,842.02
Accumulated Surplus/(Deficit)	-	(398,868.57)
<b>Retained Earnings/(Deficit)</b>	<b>655,320.07</b>	<b>(1,309,011.60)</b>
Retained Earnings/(Deficit)	(373,284.87)	(3,659,324.27)
Net Income ( Loss)	1,028,604.94	2,350,312.67
<b>Total Equity</b>	<b>655,320.07</b>	<b>27,904,961.85</b>
<b>Total Liabilities and Equity</b>	<b>646,032.79</b>	<b>67,150,169.81</b>

Prepared by:

  
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