

ALICIA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT FEBRUARY 28, 2019

	<u>This Month</u>	<u>Year To Date</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	<u>(378,343.33)</u>	<u>5,360,613.42</u>
Cash on Hand	<u>13,189.67</u>	<u>38,410.44</u>
Cash-Collecting Officers	13,189.67	32,410.44
Petty Cash	-	6,000.00
Cash in Bank-Local Currency	<u>(391,533.00)</u>	<u>5,322,202.98</u>
Cash in Bank-Local Currency, Current Account	(465,091.28)	3,140,889.03
Cash in Bank-Local Currency, Savings Account	73,558.28	2,181,313.95
Receivables	<u>(369,780.98)</u>	<u>3,136,366.91</u>
Loans and Receivable Accounts	<u>(297,319.47)</u>	<u>2,249,224.16</u>
Accounts Receivable	148,600.36	2,203,042.18
<i>Allowance for Impairment-Accounts Receivable</i>	(445,919.83)	46,181.98
Net Value-Accounts Receivable	<u>(297,319.47)</u>	<u>2,249,224.16</u>
Other Receivables	<u>(72,461.51)</u>	<u>887,142.75</u>
Due from Officers and Employees	(869.51)	378,339.02
Other Receivables	(71,592.00)	533,601.63
<i>Allowance for Impairment-Other Receivables</i>	-	(24,797.90)
Net Value-Other Receivables	<u>(72,461.51)</u>	<u>887,142.75</u>
Inventories	<u>(30,161.22)</u>	<u>3,733,502.39</u>
Inventory Held for Sale	<u>35,320.17</u>	<u>2,696,456.55</u>
Merchandise Inventory	35,320.17	2,825,813.57
<i>Allowance for Impairment-Merchandise Inventory</i>	-	(129,357.02)
Net Value-Merchandise Inventory	<u>35,320.17</u>	<u>2,696,456.55</u>
Inventory Held for Consumption	<u>(65,481.39)</u>	<u>611,114.84</u>
Office Supplies Inventory	3,459.37	40,586.56
<i>Allowance for Impairment-Office Supplies Inventory</i>	-	(6,875.49)
Net Value-Office Supplies Inventory	<u>3,459.37</u>	<u>33,711.07</u>
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(8,840.00)	181,410.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	-	(11,596.25)
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>(8,840.00)</u>	<u>169,813.75</u>
Fuel, Oil and Lubricants Inventory	-	17,036.00
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-	(501.11)
Net Value-Fuel, Oil and Lubricants Inventory	<u>-</u>	<u>16,534.89</u>
Chemical and Filtering Supplies Inventory	(20,486.34)	254,509.87
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-	(17,413.92)
Net Value-Chemical and Filtering Supplies Inventory	<u>(20,486.34)</u>	<u>237,095.95</u>
Other Supplies and Materials Inventory	(39,614.42)	169,095.54
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-	(15,136.36)
Net Value-Other Supplies and Materials Inventory	<u>(39,614.42)</u>	<u>153,959.18</u>
Semi-Expendable Machinery and Equipment	<u>-</u>	<u>425,931.00</u>
Semi-Expendable Office Equipment	-	195,572.72
Semi-Expendable Information and Communication Technology Equipm	-	11,980.00
Semi-Expendable Other Machinery and Equipment	-	218,378.28
Other Current Assets	<u>(4,186.03)</u>	<u>443,719.27</u>
Prepayments	<u>(4,186.03)</u>	<u>443,719.27</u>
Prepaid Rent	(4,186.03)	443,719.27
Total Current Assets	<u>(782,471.56)</u>	<u>12,674,201.99</u>
Property, Plant and Equipment	<u>1,433,668.90</u>	<u>52,955,292.83</u>

Land	896,000.00	3,362,804.92
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<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	<u>896,000.00</u>	<u>3,362,804.92</u>
Plant-Utility Plant in Service (UPIS)	72,555.04	48,978,380.18
<i>Accumulated Depreciation-Plant (UPIS)</i>	(100,360.19)	(12,560,320.44)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	0	0
Net Value-Plant-Utility Plant in Service (UPIS)	<u>(27,805.15)</u>	<u>36,418,059.74</u>
Buildings and Other Structures	(4,258.11)	1,582,337.76
Buildings	-	955,658.39
<i>Accumulated Depreciation-Buildings</i>	(1,791.86)	(590,885.23)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>(1,791.86)</u>	<u>364,773.16</u>
Other Structures	-	1,315,335.67
<i>Accumulated Depreciation-Other Structures</i>	(2,466.25)	(97,771.07)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>(2,466.25)</u>	<u>1,217,564.60</u>
Machinery and Equipment	(112,418.58)	2,809,349.57
Office Equipment	(169,082.00)	621,953.20
<i>Accumulated Depreciation-Office Equipment</i>	152,722.26	(658,436.18)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	<u>(16,359.74)</u>	<u>(36,482.98)</u>
Other Machinery and Equipment	(183,728.55)	6,608,195.27
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	87,669.71	(3,762,362.72)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>(96,058.84)</u>	<u>2,845,832.55</u>
Transportation Equipment	(5,510.35)	576,800.88
Motor Vehicles	-	781,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(5,510.35)	(204,419.46)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	<u>(5,510.35)</u>	<u>576,800.88</u>
Furniture, Fixtures	(18,726.22)	-
Furniture and Fixtures	(160,559.06)	-
<i>Accumulated Depreciation-Furniture & Fixtures</i>	141,832.84	-
<i>Accumulated Impairment Losses-Furniture & Fixtures</i>	0.00	0.00
Net Value-Furniture & Fixtures	<u>(18,726.22)</u>	<u>-</u>
Construction in Progress	706,387.31	8,205,939.96
Construction in Progress-Infrastructure Assets	353,156.97	4,506,801.33
Construction in Progress-Buildings and Other Structures	353,230.34	3,699,138.63
Total Property, Plant and Equipments	1,433,668.90	52,955,292.83
Other Assets	57,769.38	57,769.38
Advance to Officers & Employees	57,769.38	57,769.38
Total Assets	<u>708,966.72</u>	<u>65,687,264.20</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	547,599.17	2,710,126.85
Due to Officers and Employees	(32,798.26)	885,354.87
Interest Payable	-	846,329.54
Accrued Benefits Payable	23,214.35	44,501.07
Total	<u>538,015.26</u>	<u>4,486,312.33</u>

Bills/Bonds/Loans Payable

11,690,239.53

