

ALICIA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT MAY 31, 2019

	<u>This Month</u>	<u>Year To Date</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	<u>(350,945.69)</u>	<u>5,484,933.70</u>
Cash on Hand	<u>(9,033.66)</u>	<u>31,328.67</u>
Cash-Collecting Officers	(9,033.66)	25,328.67
Petty Cash	-	6,000.00
Cash in Bank-Local Currency	<u>(341,912.03)</u>	<u>5,453,605.03</u>
Cash in Bank-Local Currency, Current Account	(385,680.51)	3,019,336.45
Cash in Bank-Local Currency, Savings Account	43,768.48	2,434,268.58
Receivables	<u>23,083.87</u>	<u>3,152,827.35</u>
Loans and Receivable Accounts	<u>(6,086.62)</u>	<u>2,176,282.11</u>
Accounts Receivable	(9,362.30)	2,126,231.00
Allowance for Impairment-Accounts Receivable	3,275.68	50,031.11
Net Value-Accounts Receivable	<u>(6,086.62)</u>	<u>2,176,282.11</u>
Other Receivables	<u>29,170.49</u>	<u>976,545.24</u>
Due from Officers and Employees	1,175.49	379,477.01
Other Receivables	27,995.00	621,866.13
Allowance for Impairment-Other Receivables	-	(24,797.90)
Net Value-Other Receivables	<u>29,170.49</u>	<u>976,545.24</u>
Inventories	<u>(238,517.22)</u>	<u>2,762,984.69</u>
Inventory Held for Sale	<u>(129,004.75)</u>	<u>2,210,455.10</u>
Merchandise Inventory	(129,004.75)	2,339,812.12
Allowance for Impairment-Merchandise Inventory	-	(129,357.02)
Net Value-Merchandise Inventory	<u>(129,004.75)</u>	<u>2,210,455.10</u>
Inventory Held for Consumption	<u>(109,512.47)</u>	<u>548,184.59</u>
Office Supplies Inventory	4,874.89	42,338.20
Allowance for Impairment-Office Supplies Inventory	-	(6,875.49)
Net Value-Office Supplies Inventory	<u>4,874.89</u>	<u>35,462.71</u>
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(6,600.00)	156,280.00
Allowance for Impairment-Accountable Forms, Plates and Stickers	-	(11,596.25)
Net Value-Accountable Forms, Plates and Stickers Inventory	<u>(6,600.00)</u>	<u>144,683.75</u>
Fuel, Oil and Lubricants Inventory	-	14,480.60
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	(501.11)
Net Value-Fuel, Oil and Lubricants Inventory	<u>-</u>	<u>13,979.49</u>
Chemical and Filtering Supplies Inventory	(25,380.96)	177,605.75
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	(17,413.92)
Net Value-Chemical and Filtering Supplies Inventory	<u>(25,380.96)</u>	<u>160,191.83</u>
Other Supplies and Materials Inventory	(82,406.40)	209,003.17
Allowance for Impairment-Other Supplies and Materials Inventory	-	(15,136.36)
Net Value-Other Supplies and Materials Inventory	<u>(82,406.40)</u>	<u>193,866.81</u>
Semi-Expendable Machinery and Equipment	<u>-</u>	<u>4,345.00</u>
Semi-Expendable Office Equipment	-	4,345.00
Semi-Expendable Information and Communication Technology Equipm	-	-
Semi-Expendable Other Machinery and Equipment	-	-
Other Current Assets	<u>(4,186.03)</u>	<u>431,161.18</u>
Prepayments	<u>(4,186.03)</u>	<u>431,161.18</u>
Prepaid Rent	(4,186.03)	431,161.18
Total Current Assets	<u>(570,565.07)</u>	<u>11,831,906.92</u>

Property, Plant and Equipment

	<u>1,330,159.70</u>	<u>56,077,857.52</u>
Land	-	<u>3,362,804.92</u>
Land	-	3,362,804.92
<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	<u>-</u>	<u>3,362,804.92</u>
Plant-Utility Plant in Service (UPIS)	400,645.38	49,567,027.37
<i>Accumulated Depreciation-Plant (UPIS)</i>	(112,908.29)	(12,897,497.49)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	0	0
Net Value-Plant-Utility Plant in Service (UPIS)	<u>287,737.09</u>	<u>36,669,529.88</u>
Buildings and Other Structures	<u>(4,258.12)</u>	<u>1,569,563.41</u>
Buildings	-	955,658.39
<i>Accumulated Depreciation-Buildings</i>	(1,791.86)	(596,260.81)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>(1,791.86)</u>	<u>359,397.58</u>
Other Structures	-	1,315,335.67
<i>Accumulated Depreciation-Other Structures</i>	(2,466.26)	(105,169.84)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>(2,466.26)</u>	<u>1,210,165.83</u>
Machinery and Equipment	<u>423,065.78</u>	<u>3,460,182.27</u>
Office Equipment	-	621,953.20
<i>Accumulated Depreciation-Office Equipment</i>	(8,604.84)	(387,719.34)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	<u>(8,604.84)</u>	<u>234,233.86</u>
Other Machinery and Equipment	465,000.00	7,088,572.61
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(33,329.38)	(3,862,624.20)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>431,670.62</u>	<u>3,225,948.41</u>
Transportation Equipment	<u>(5,510.35)</u>	<u>560,269.83</u>
Motor Vehicles	-	781,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(5,510.35)	(220,950.51)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	<u>(5,510.35)</u>	<u>560,269.83</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>629,125.30</u>	<u>10,455,507.21</u>
Construction in Progress-Infrastructure Assets	244,060.65	5,736,842.55
Construction in Progress-Buildings and Other Structures	385,064.65	4,718,664.66
Total Property, Plant and Equipments	<u>1,330,159.70</u>	<u>56,077,857.52</u>
Other Assets	<u>1,331.50</u>	<u>1,331.50</u>
Advance to Officers & Employees	1,331.50	1,331.50
Total Assets	<u>760,926.13</u>	<u>67,911,095.94</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Payables


	<u>166,966.16</u>	<u>4,463,024.32</u>
Accounts Payable	145,797.11	2,722,960.81
Due to Officers and Employees	(5,416.67)	777,851.61
Interest Payable	-	846,329.54
Accrued Benefits Payable	26,585.72	115,882.36
Total	<u>166,966.16</u>	<u>4,463,024.32</u>

Bills/Bonds/Loans Payable

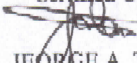
	-	<u>11,243,127.28</u>
Loans Payable-Domestic	-	11,243,127.28

Other Financial Liabilities		<u>21,908,906.03</u>
Other Financial Liabilities	-	21,908,906.03
Inter-Agency Payables	74,585.37	415,709.03
Inter-Agency Payables	<u>74,585.37</u>	<u>415,709.03</u>
Due to BIR	74,585.37	179,521.98
Due to GSIS	-	201,480.63
Due to Pag-IBIG	-	22,049.63
Due to PhilHealth	-	12,656.79
Total	<u>74,585.37</u>	<u>415,709.03</u>
Trust Liabilities	<u>42,000.00</u>	<u>1,497,992.83</u>
Trust Liabilities	42,000.00	1,497,992.83
Customers' Deposits Payable	-	-
Deferred Credits/Unearned Income	-	-
Total Liabilities	<u>283,551.53</u>	<u>39,528,759.49</u>
	EQUITY	
Government Equity	-	<u>29,213,973.45</u>
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)	<u>477,374.60</u>	<u>(831,637.00)</u>
Retained Earnings/(Deficit)	-	(3,659,324.27)
Net Income (Loss)	477,374.60	2,827,687.27
Total Equity	<u>477,374.60</u>	<u>28,382,336.45</u>
Total Liabilities and Equity	<u>760,926.13</u>	<u>67,911,095.94</u>

Prepared by:


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