



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT AUGUST 31, 2021**

	<u>This Month</u>	<u>Year To Date</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>724,950.85</b>	<b>13,635,112.55</b>
<b>Cash on Hand</b>	<b>49,111.89</b>	<b>131,693.41</b>
Cash-Collecting Officers	49,111.89	125,693.41
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<b>675,838.96</b>	<b>13,503,419.14</b>
Cash in Bank-Local Currency, Current Account	555,188.50	5,483,897.98
Cash in Bank-Local Currency, Savings Account	120,650.46	8,019,521.16
<b>Receivables</b>	<b>151,335.64</b>	<b>4,465,284.46</b>
<b>Loans and Receivable Accounts</b>	<b>162,843.60</b>	<b>3,246,246.57</b>
Accounts Receivable	162,227.61	3,295,040.01
Allowance for Impairment-Accounts Receivable	615.99	(48,793.44)
Net Value-Accounts Receivable	162,843.60	3,246,246.57
<b>Other Receivables</b>	<b>(11,507.96)</b>	<b>1,219,037.89</b>
Due from Officers and Employees	1,138.44	330,144.19
Other Receivables	(13,312.00)	935,677.58
Allowance for Impairment-Other Receivables	665.60	(46,783.88)
Net Value-Other Receivables	(12,646.40)	888,893.70
<b>Inventories</b>	<b>458,422.96</b>	<b>4,584,166.43</b>
<b>Inventory Held for Sale</b>	<b>454,826.90</b>	<b>3,847,476.47</b>
Merchandise Inventory	478,765.16	4,049,975.23
Allowance for Impairment-Merchandise Inventory	(23,938.26)	(202,498.76)
Net Value-Merchandise Inventory	454,826.90	3,847,476.47
<b>Inventory Held for Consumption</b>	<b>(7,526.36)</b>	<b>492,163.96</b>
Office Supplies Inventory	23,657.00	62,690.44
Allowance for Impairment-Office Supplies Inventory	(1,182.85)	(2,593.74)
Net Value-Office Supplies Inventory	22,474.15	60,096.70
Accountable Forms, Water Bills Receipts, Official	(9,025.46)	147,366.74
Allowance for Impairment-Accountable Forms, Plates	451.27	(7,368.34)
Non-Accountable forms Inventory	-	35,500.00
Allowance for Impairment- Non-Accountable forms	-	(1,775.00)
Net Value - Accountable & Non-AccountableForms,	(8,574.19)	173,723.40
Fuel, Oil and Lubricants Inventory	-	10,250.80
Allowance for Impairment-Fuel, Oil and Lubricants	-	2,030.04
Net Value-Fuel, Oil and Lubricants Inventory	-	12,280.84
Chemical and Filtering Supplies Inventory	(22,554.02)	261,690.09
Allowance for Impairment-Chemical and Filtering	1,127.70	(15,627.07)
Net Value-Chemical and Filtering Supplies Inventory	(21,426.32)	246,063.02
<b>Semi-Expendable Machinery and Equipment</b>	<b>11,122.42</b>	<b>244,526.00</b>
Semi-Expendable Office Equipment	11,122.42	172,183.98
Semi-Expendable Information and Communication Technol	-	-
Semi-Expendable Other Machinery and Equipment	-	72,342.02
<b>Other Current Assets</b>	<b>(4,186.03)</b>	<b>16,744.12</b>
<b>Prepayments</b>	<b>(4,186.03)</b>	<b>16,744.12</b>
Prepaid Rent	(4,186.03)	16,744.12

**Advances**

Advances to Officers & Employees  
 Advances for Payroll

-	-
-	-
-	-

**Total Current Assets**

**1,330,523.42**      **22,701,307.56**

**Property, Plant and Equipment****Land**

Land

**23,128.81**      **5,142,933.73**  
 23,128.81      5,142,933.73

Plant-Utility Plant in Service (UPIS)

42,712.86      59,227,472.01

*Accumulated Depreciation-Plant (UPIS)*

(115,682.62)      (14,439,338.56)

*Accumulated Impairment Losses-Plant (UPIS)*

-      -

Net Value-Plant-Utility Plant in Service (UPIS)

(72,969.76)      44,788,133.45

**Buildings and Other Structures**

**117,903.96**      **8,622,564.64**

Buildings

-      6,812,212.65

*Accumulated Depreciation-Buildings*

(12,772.90)      (886,223.91)

*Accumulated Impairment Losses-Buildings*

-      -

Net Value-Buildings

(12,772.90)      5,925,988.74

Other Structures

135,650.00      2,910,741.12

*Accumulated Depreciation-Other Structures*

(4,973.14)      (214,165.22)

*Accumulated Impairment Losses-Other Structures*

-      -

Net Value-Other Structures

130,676.86      2,696,575.90

**Machinery and Equipment**

**189,211.34**      **4,169,953.63**

Office Equipment

131,299.15      1,452,634.26

*Accumulated Depreciation-Office Equipment*

(13,034.55)      (722,897.88)

*Accumulated Impairment Losses-Office Equipment*

-      -

Net Value-Office Equipment

118,264.60      729,736.38

Other Machinery and Equipment

103,033.69      8,150,475.34

*Accumulated Depreciation-Other Machinery and*

(32,086.95)      (4,710,258.09)

*Accumulated Impairment Losses-Other Machinery and*

-      -

Net Value-Other Machinery and Equipment

70,946.74      3,440,217.25

**Transportation Equipment**

**(7,474.60)**      **642,376.38**

Motor Vehicles

-      1,043,120.34

*Accumulated Depreciation-Motor Vehicles*

(7,474.60)      (400,743.96)

*Accumulated Impairment Losses-Motor Vehicles*

-      -

Net Value-Motor Vehicles

(7,474.60)      642,376.38

**Furniture, Fixtures**

**(217.73)**      **114,818.08**

Furniture and Fixtures

-      116,124.46

*Accumulated Depreciation-Furniture & Fixtures*

(217.73)      (1,306.38)

*Accumulated Impairment Losses-Furniture & Fixtures*

-      -

Net Value-Furniture &amp; Fixtures

(217.73)      114,818.08

**Construction in Progress**

**374,208.51**      **1,256,642.87**

Construction in Progress-Infrastructure Assets

97,087.14      716,497.81

Construction in Progress-Building and Other Structures

269,171.37      507,855.06

Construction in Progress-Furniture and Fixtures

5,495.00      10,285.00

Construction in Progress-Leased Assets Improvement

2,455.00      22,005.00

**Total Property, Plant and Equipments**

**623,790.53**      **64,737,422.78**

**Other Non-Current Assets****Prepayments**

Prepaid Rent

-      **301,394.25**

-      301,394.25

**Deferred Tax Assets**

Deferred Tax Assets

563.07      563.07

563.07      563.07

**TOTAL ASSETS**

**1,954,877.02**      **87,740,687.66**

**LIABILITIES**

<b>Financial Liabilities</b>	<b>614,591.59</b>	<b>38,049,845.66</b>
<b>Payables</b>	<b>804,265.59</b>	<b>4,927,651.61</b>
Accounts Payable	837,953.31	2,957,738.84
Due to Officers and Employees	(59,408.59)	1,083,572.14
Interest Payable	-	836,287.74
Accrued Benefits Payable	25,720.87	50,052.89
Total	<u>804,265.59</u>	<u>4,927,651.61</u>
<b>Bills/Bonds/Loans Payable</b>	<b>(189,674.00)</b>	<b>9,779,779.28</b>
Loans Payable-Domestic	<u>(189,674.00)</u>	<u>9,779,779.28</u>
<b>Other Financial Liabilities</b>	<b>-</b>	<b>23,342,414.77</b>
Other Financial Liabilities	-	<u>23,342,414.77</u>
<b>Inter-Agency Payables</b>	<b>40,772.17</b>	<b>547,478.45</b>
<b>Inter-Agency Payables</b>	<b>40,772.17</b>	<b>547,478.45</b>
Due to BIR	37,904.14	217,329.51
Due to GSIS	2,868.00	259,640.29
Due to Pag-IBIG	-	51,757.74
Due to PhilHealth	0.03	18,750.91
Total	<u>40,772.17</u>	<u>547,478.45</u>
<b>Trust Liabilities</b>	<b>80,600.00</b>	<b>2,577,515.33</b>
<b>Trust Liabilities</b>	<b>80,600.00</b>	<b>2,577,515.33</b>
Customers' Deposits Payable	<u>80,600.00</u>	<u>2,577,515.33</u>
<b>Deferred Credits/Unearned Income</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>735,963.76</b>	<b>41,174,839.44</b>

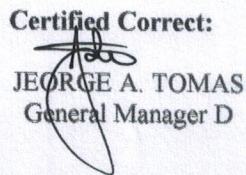
**EQUITY**

<b>Government Equity</b>	<b>-</b>	<b>29,612,842.02</b>
<b>Government Equity</b>	<b>-</b>	<b>29,612,842.02</b>
Government Equity	-	20,585,000.00
Contributed Capital	-	9,027,842.02
<b>Retained Earnings/(Deficit)</b>	<b>1,218,913.26</b>	<b>16,953,006.20</b>
Retained Earnings/(Deficit)	-	9,086,948.95
Net Income ( Loss)	<u>1,218,913.26</u>	<u>7,866,057.25</u>
<b>Total Equity</b>	<b>1,218,913.26</b>	<b>46,565,848.22</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,954,877.02</b>	<b>87,740,687.66</b>

Prepared by:

  
**DANILO A. SEMODIO**  
 Admin./General Services Officer B

Certified Correct:

  
**GEORGE A. TOMAS**  
 General Manager D