



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT FEBRUARY 28, 2021**

	<u>This Month</u>	<u>Year To Date</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>269,560.35</b>	<b>10,608,663.12</b>
<b>Cash on Hand</b>	<b>(8,187.30)</b>	<b>34,516.10</b>
Cash-Collecting Officers	(8,187.30)	28,516.10
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<b>277,747.65</b>	<b>10,574,147.02</b>
Cash in Bank-Local Currency, Current Account	235,257.00	4,789,131.10
Cash in Bank-Local Currency, Savings Account	42,490.65	5,785,015.92
<b>Receivables</b>	<b>(4,611.39)</b>	<b>4,083,625.03</b>
<b>Loans and Receivable Accounts</b>	<b>43,049.00</b>	<b>3,035,832.86</b>
Accounts Receivable	43,547.34	3,085,230.57
Allowance for Impairment-Accounts Receivable	(498.34)	(49,397.71)
Net Value-Accounts Receivable	43,049.00	3,035,832.86
<b>Other Receivables</b>	<b>(47,660.39)</b>	<b>1,047,792.17</b>
Due from Officers and Employees	364.01	330,091.97
Other Receivables	(50,552.00)	755,473.89
Allowance for Impairment-Other Receivables	2,527.60	(37,773.69)
Net Value-Other Receivables	(48,024.40)	717,700.20
<b>Inventories</b>	<b>(48,547.90)</b>	<b>3,600,357.56</b>
<b>Inventory Held for Sale</b>	<b>(11,121.88)</b>	<b>3,107,103.06</b>
Merchandise Inventory	(11,707.24)	3,270,634.80
Allowance for Impairment-Merchandise Inventory	585.36	(163,531.74)
Net Value-Merchandise Inventory	(11,121.88)	3,107,103.06
<b>Inventory Held for Consumption</b>	<b>(49,569.76)</b>	<b>331,417.76</b>
Office Supplies Inventory	15,244.80	64,024.14
Allowance for Impairment-Office Supplies Inventory	(762.24)	(2,660.43)
Net Value-Office Supplies Inventory	14,482.56	61,363.71
Accountable Forms, Water Bills Receipts, Official	(8,520.00)	128,375.93
Allowance for Impairment-Accountable Forms, Plates	426.00	(6,418.80)
Non-Accountable forms Inventory	-	28,000.00
Allowance for Impairment- Non-Accountable forms	-	(1,400.00)
Net Value - Accountable & Non-AccountableForms,	(8,094.00)	148,557.13
Fuel, Oil and Lubricants Inventory	(4,026.00)	3,690.50
Allowance for Impairment-Fuel, Oil and Lubricants	2,743.88	2,358.05
Net Value-Fuel, Oil and Lubricants Inventory	(1,282.12)	6,048.55
Chemical and Filtering Supplies Inventory	(54,877.50)	124,200.99
Allowance for Impairment-Chemical and Filtering	201.30	(8,752.62)
Net Value-Chemical and Filtering Supplies Inventory	(54,676.20)	115,448.37
<b>Semi-Expendable Machinery and Equipment</b>	<b>12,143.74</b>	<b>161,836.74</b>
Semi-Expendable Office Equipment	7,456.23	148,155.23
Semi-Expendable Information and Communication Technol	-	-
Semi-Expendable Other Machinery and Equipment	4,687.51	13,681.51

<b>Other Current Assets</b>	<b>(4,186.03)</b>	<b>41,860.30</b>
<b>Prepayments</b>	<b>(4,186.03)</b>	<b>41,860.30</b>
Prepaid Rent	(4,186.03)	41,860.30
<b>Advances</b>	-	-
Advances to Officers & Employees	-	-
Advances for Payroll	-	-
<b>Total Current Assets</b>	<b>212,215.03</b>	<b>18,334,506.01</b>
<b>Property, Plant and Equipment</b>		
<b>Land</b>	-	<b>4,054,804.92</b>
Land	-	4,054,804.92
Plant-Utility Plant in Service (UPIS)	80,194.38	58,978,074.97
<i>Accumulated Depreciation-Plant (UPIS)</i>	(115,144.72)	(13,746,391.48)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-	-
Net Value-Plant-Utility Plant in Service (UPIS)	(34,950.34)	45,231,683.49
<b>Buildings and Other Structures</b>	<b>(17,746.04)</b>	<b>8,593,390.88</b>
Buildings	-	6,812,212.65
<i>Accumulated Depreciation-Buildings</i>	(12,772.90)	(809,586.51)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	(12,772.90)	6,002,626.14
Other Structures	-	2,775,091.12
<i>Accumulated Depreciation-Other Structures</i>	(4,973.14)	(184,326.38)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	(4,973.14)	2,590,764.74
<b>Machinery and Equipment</b>	<b>150,176.16</b>	<b>3,980,223.16</b>
Office Equipment	31,200.00	1,164,737.79
<i>Accumulated Depreciation-Office Equipment</i>	(11,468.95)	(649,840.92)
<i>Accumulated Impairment Losses-Office Equipment</i>	-	-
Net Value-Office Equipment	19,731.05	514,896.87
Other Machinery and Equipment	163,867.31	7,976,234.11
<i>Accumulated Depreciation-Other Machinery and</i>	(33,422.20)	(4,510,907.82)
<i>Accumulated Impairment Losses-Other Machinery and</i>	-	-
Net Value-Other Machinery and Equipment	130,445.11	3,465,326.29
<b>Transportation Equipment</b>	<b>(7,474.60)</b>	<b>687,223.98</b>
Motor Vehicles	-	1,043,120.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(7,474.60)	(355,896.36)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
Net Value-Motor Vehicles	(7,474.60)	687,223.98
<b>Furniture, Fixtures</b>	<b>116,124.46</b>	<b>116,124.46</b>
Furniture and Fixtures	116,124.46	116,124.46
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	-	-
<i>Accumulated Impairment Losses-Furniture &amp; Fixtures</i>	-	-
Net Value-Furniture & Fixtures	116,124.46	116,124.46
<b>Construction in Progress</b>	<b>(102,094.46)</b>	-
Construction in Progress-Infrastructure Assets	-	-
Construction in Progress-Building and Other Structures	-	-
Construction in Progress-Furniture and Fixtures	(102,094.46)	-
<b>Total Property, Plant and Equipments</b>	<b>104,035.18</b>	<b>62,663,450.89</b>
<b>Other Non-Current Assets</b>	-	<b>301,394.25</b>
<b>Prepayments</b>	-	<b>301,394.25</b>
Prepaid Rent	-	301,394.25
<b>TOTAL ASSETS</b>	<b>316,250.21</b>	<b>81,299,351.15</b>

**LIABILITIES**

<b>Financial Liabilities</b>	<b>(231,288.78)</b>	<b>38,366,486.89</b>
<b>Payables</b>	<b>(81,288.78)</b>	<b>4,264,944.84</b>
Accounts Payable	(56,604.70)	2,006,485.57
Due to Officers and Employees	(48,353.08)	1,385,896.53
Interest Payable	-	836,287.74
Accrued Benefits Payable	23,669.00	36,275.00
Total	<u>(81,288.78)</u>	<u>4,264,944.84</u>
<b>Bills/Bonds/Loans Payable</b>	<b>(143,000.00)</b>	<b>10,750,127.28</b>
Loans Payable-Domestic	<u>(143,000.00)</u>	<u>10,750,127.28</u>
<b>Other Financial Liabilities</b>	<b>(7,000.00)</b>	<b>23,351,414.77</b>
Other Financial Liabilities	<u>(7,000.00)</u>	<u>23,351,414.77</u>
<b>Inter-Agency Payables</b>	<b>86,911.74</b>	<b>544,889.99</b>
<b>Inter-Agency Payables</b>	<b>86,911.74</b>	<b>544,889.99</b>
Due to BIR	75,753.60	221,725.60
Due to GSIS	1,588.10	237,943.14
Due to Pag-IBIG	250.00	50,150.96
Due to PhilHealth	9,320.04	35,070.29
Total	<u>86,911.74</u>	<u>544,889.99</u>
<b>Trust Liabilities</b>	<b>19,800.00</b>	<b>2,252,115.33</b>
<b>Trust Liabilities</b>		
Customers' Deposits Payable	19,800.00	2,252,115.33
<b>Deferred Credits/Unearned Income</b>		
<b>Total Liabilities</b>	<b>(124,577.04)</b>	<b>41,163,492.21</b>

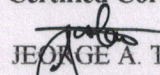
**EQUITY**

<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>440,827.25</b>	<b>10,523,016.92</b>
Retained Earnings/(Deficit)	845.00	9,097,764.50
Net Income ( Loss)	439,982.25	1,425,252.42
<b>Total Equity</b>	<b>440,827.25</b>	<b>40,135,858.94</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>316,250.21</b>	<b>81,299,351.15</b>

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