



DETAILED STATEMENT OF FINANCIAL POSITION

For the Period Ended : March 2023

Account Grouping / Major Account Grouping / Account No. / Account Name	Actual this Month		Year to Date	
	AMOUNT	% to Total	AMOUNT	% to Total
ASSETS				
Current Assets				
Cash and Cash Equivalents and International Reserves				
Cash on Hand				
101-01-010 Cash-Collecting Officer	10,462.09	0.07 %	64,074.16	0.00 %
101-01-020 Petty Cash		0.00 %	25,000.00	0.00 %
Cash in Bank-Local Currency				
101-02-020-1 Cash in Bank-LCCA-DBP(Operational Fund)	233,294.46	1.67 %	10,990,035.12	0.16 %
101-02-020-2 Cash in Bank-LCCA-DBP(Employees Leave Credit)	96,544.25	0.69 %	2,192,311.68	0.03 %
101-02-020-4 Cash in Bank-LCCA-LBP(Well Drilling)		0.00 %	78,511.41	0.00 %
101-02-020-6 Cash in Bank-LCCA-LBP (0132-1124-01)		0.00 %	1,298,366.29	0.02 %
Sub Total :	340,300.80	2.43 %	14,648,298.66	0.22 %
Receivables				
Loans and Receivable Accounts				
103-01-010-1 Accounts Receivable-(Customer-Active) Water Bill	(139,177.28)	-1.00 %	339,269.16	0.01 %
103-01-010-2 Accounts Receivable-(Customer-in Active) Water Bill		0.00 %	1,826,657.50	0.03 %
103-01-011 Allowance for Impairment-Accounts Receivable		0.00 %	(70,636.33)	0.00 %
Other Receivables				
103-05-020 Due from Officers and Employees		0.00 %	2,000.00	0.00 %
103-05-990 Other Receivables		0.00 %	102,129.24	0.00 %
Sub Total :	(139,177.28)	-1.00 %	2,199,419.57	0.03 %
Inventories				
Semi-Expendable Machinery and Equipment				
104-05-030 Semi-Expendable Information and Communication Technology Equipment	1,575.00	0.01 %	5,107.00	0.00 %
104-05-190 Semi-Expendable Other Machinery and Equipment		0.00 %	262,429.98	0.00 %
104-06-010 Semi-Expendable Furniture and Fixtures		0.00 %	17,541.00	0.00 %
Inventory Held for Consumption				
104-04-010 Office Supplies Inventory	13,197.00	0.09 %	86,048.35	0.00 %
104-04-020 Accountable Forms,Plates and Stickers Inventory	(1,500.00)	-0.01 %	30,041.12	0.00 %
104-04-070 Medical,Dental and Laboratory Supplies Inventory	(15,866.76)	-0.11 %	144,275.34	0.00 %
104-04-130 Construction Materials for Inventory		0.00 %	326,998.00	0.00 %
104-04-990 Other Supplies and Materials Inventory		0.00 %	173,181.75	0.00 %
Sub Total :	(2,594.76)	-0.02 %	1,045,622.54	0.02 %
Other Assets				
Prepayments				
199-02-050 Prepaid Insurance	18,916.24	0.14 %	178,876.43	0.00 %
Other Assets				
199-99-990 Other Assets		0.00 %	3,153,767.56	0.05 %
Advances				
199-01-010 Advances for Operating Expenses		0.00 %	62,268.55	0.00 %
199-01-020 Advances for Payroll		0.00 %	(26,562.42)	0.00 %
199-01-040 Advances to Officers and Employees		0.00 %		0.00 %
Sub Total :	18,916.24	0.14 %	3,368,350.12	0.05 %
Total Current Assets :	217,445.00	100 %	21,261,690.89	100 %
Non-Current Assets				
Investments				
Sinking Fund				
102-07-010 Sinking Fund	51,230.56	0.37 %	2,265,709.36	0.03 %
Sub Total :	51,230.56	0.37 %	2,265,709.36	0.03 %

Account Grouping / Major Account Grouping / Account No. / Account Name	Actual this Month		Year to Date	
	AMOUNT	% to Total	AMOUNT	% to Total
Property Plant and Equipment				
Heritage Assets				
106-10-020 Construction in Progress-Infrastructure Assets		0.00 %	5,000.00	0.00 %
Land				
106-01-010 Land		0.00 %	1,985,606.24	0.03 %
Infrastructure Assets				
106-03-040 Water Supply Systems		0.00 %	11,431,943.82	0.17 %
106-03-040-2 Water Supply System-Trans. & Dist. Mains.		0.00 %	15,151,367.02	0.22 %
106-03-040-3 Water Supply System-Meter		0.00 %	1,985,538.53	0.03 %
106-03-041 Accumulated Depreciation-Water Supply Systems		0.00 %	(5,245,572.42)	-0.08 %
106-03-041-1 Accumulated Depreciation -Water Supply System-Reservoir & Tanks	(1,980.00)	-0.01 %	(148,500.00)	0.00 %
106-03-041-2 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.-Source Facility	(34,022.21)	-0.24 %	(2,385,082.60)	-0.04 %
106-03-041-3 Accumulated Depreciation -Water Supply System-Meter	(4,166.25)	-0.03 %	(910,280.78)	-0.01 %
106-03-041-4 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Transmission Line	(36,279.21)	-0.26 %	(5,129,323.56)	-0.08 %
106-03-041-5 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Plumbing Tools	(1,500.00)	-0.01 %	(112,500.00)	0.00 %
Buildings and Other Structures				
106-04-010 Buildings		0.00 %	1,885,528.80	0.03 %
106-04-011 Accumulated Depreciation-Buildings	(2,294.54)	-0.02 %	(309,762.90)	0.00 %
106-04-990 Other Structures		0.00 %	1,843,919.00	0.03 %
106-04-991 Accumulated Depreciation-Other Structures	(7,994.90)	-0.06 %	(278,132.48)	0.00 %
Machinery and Equipment				
106-05-020 Office Equipment		0.00 %	406,576.04	0.01 %
106-05-021 Accumulated Depreciation-Office Equipment		0.00 %	(136,473.16)	0.00 %
106-05-030 Information and Communication Technology Equipment		0.00 %	1,106,925.32	0.02 %
106-05-031 Accumulated Depreciation-Information and Communication Technology Equipment		0.00 %	(82,392.60)	0.00 %
106-05-990 Other Machinery and Equipment		0.00 %	8,723,325.24	0.13 %
106-05-991 Accumulated Depreciation-Other Machinery and Equipment	(39,367.93)	-0.28 %	(5,498,000.62)	-0.08 %
Transportation Equipment				
106-06-010 Motor Vehicles		0.00 %	549,426.00	0.01 %
106-06-011 Accumulated Depreciation-Motor Vehicles	(402.78)	0.00 %	(79,890.04)	0.00 %
Furniture,Fixtures and Books				
106-07-010 Furniture and Fixtures		0.00 %	163,559.50	0.00 %
106-07-011 Accumulated Depreciation-Furniture and Fixtures	(869.34)	-0.01 %	(107,270.31)	0.00 %
Construction in Progress				
106-99-020 Construction in Progress-Infrastructure Assets		0.00 %	17,037,305.67	0.25 %
106-99-030 Construction in Progress-Buildings and Other Structures		0.00 %	2,090,101.94	0.03 %
Sub Total :	(128,877.16)	-0.92 %	43,942,941.65	0.65 %
Intangible Assets				
Intangible Assets				
108-01-020 Computer Software		0.00 %	180,000.00	0.00 %
Sub Total :	0.00	0.00 %	180,000.00	0.00 %
Total Non-Current Assets :	(77,646.60)	100 %	46,388,651.01	100 %
TOTAL ASSETS :	139,798.40	100 %	67,650,341.90	100 %

LIABILITIES AND EQUITY

Current Liabilities

Inter-Agency Payables

202-01-020-08 Due to GSIS-Emergency Loan	(655.56)	0.01 %		0.00 %
Inter-Agency Payables				
202-01-010-1 Due to BIR 1600	905.10	-0.01 %	(5,001.58)	0.00 %
202-01-010-2 Due to BIR 1601E		0.00 %	(8,780.52)	0.00 %
202-01-010-3 Due to BIR 1601C		0.00 %	(18,586.80)	0.00 %
202-01-020-1 Due to GSIS-Premium	(1,162.71)	0.01 %	(2,612.43)	0.00 %
202-01-020-2 Due to GSIS-Conso Loan	23,740.49	-0.19 %	(27,413.79)	0.00 %
202-01-020-4 Due to GSIS-Educational Loan		0.00 %	(216.67)	0.00 %
202-01-020-5 Due to GSIS-CPL		0.00 %	0.01	0.00 %
202-01-020-6 Due to GSIS-MPL		0.00 %	1,836.65	0.00 %
202-01-020-7 Due to GSIS-Policy Loan		0.00 %		0.00 %
202-01-030 Due to Pag-IBIG		0.00 %		0.00 %
202-01-040 Due to PhilHealth	(0.04)	0.00 %	(284.85)	0.00 %
202-01-050-1 Due to NGAs-CRB		0.00 %		0.00 %
202-01-050-2 Due to NGAs-DRB		0.00 %		0.00 %
202-01-060-1 Due to Government Corporations-DBP		0.00 %		0.00 %
Sub Total :	22,827.28	-0.18 %	(61,059.98)	0.00 %
Total Current Liabilities :	22,827.28	100 %	(61,059.98)	100 %

Non-Current Liabilities

Account Grouping / Major Account Grouping / Account No. / Account Name	Actual this Month		Year to Date	
	AMOUNT	% to Total	AMOUNT	% to Total

Financial Liabilities

Payables

201-01-010-1	Accounts Payable-Other Maintenance and Operating Expense (JO)		0.00 %		0.00 %
201-01-020	Due to Officers and Employees		0.00 %	(685.75)	0.00 %

Bills/Bonds/Loans Payable

201-02-040-12	Loans Payable-Domestic LTD LWUA 3-589RL		0.00 %	(149,717.60)	0.00 %
201-02-040-13	Loans Payable-Domestic LTD LWUA 3-589SL		0.00 %	(59,225.68)	0.00 %
201-02-040-14	Loans Payable-Domestic LTD LWUA 4-2140A		0.00 %	(3,058,783.00)	0.08 %
201-02-040-16	Loans Payable-Domestic LTD LWUA 4-2587		0.00 %	(11,319,426.23)	0.31 %
201-02-040-17	Loans Payable-Domestic LTD LWUA 9-0233		0.00 %	(6,256,448.37)	0.17 %
201-02-040-18	Loans Payable-Domestic LTD LWUA 4-2796		0.00 %	(13,965,908.04)	0.38 %
201-02-040-2	Loans Payable-Domestic CPLTD LWUA 3-589RL	(27,590.00)	0.22 %	(256,945.00)	0.01 %
201-02-040-3	Loans Payable-Domestic CPLTD LWUA 3-589SL	(10,908.00)	0.09 %	(101,584.00)	0.00 %
201-02-040-4	Loans Payable-Domestic CPLTD LWUA 4-2140A	(64,188.00)	0.51 %	(597,792.00)	0.02 %
201-02-040-6	Loans Payable-Domestic CPLTD LWUA 4-2587	(15,319.00)	0.12 %	(142,669.00)	0.00 %
201-02-040-7	Loans Payable-Domestic CPLTD LWUA 9-0233	(31,921.00)	0.25 %	(287,289.00)	0.01 %
Sub Total :		(149,926.00)	1.18 %	(36,196,473.67)	0.99 %

Trust Liabilities

Trust Liabilities

204-01-040	Guaranty/Security Deposits Payable		0.00 %	(293,226.59)	0.01 %
Sub Total :		0.00	0.00 %	(293,226.59)	0.01 %
Total Non-Current Liabilities :		(149,926.00)	100 %	(36,489,700.26)	100 %
TOTAL LIABILITIES :		(127,098.72)	100 %	(36,550,760.24)	100 %

EQUITY

Government Equity

Government Equity

301-01-020	Government Equity		%	(109,098.00)	0.00 %
303-01-010	Revenue/Income and Expense Summary		%	(2,940,343.71)	0.10 %
Sub Total :		0.00	%	(3,049,441.71)	0.10 %

Retained (Earnings)/Deficit

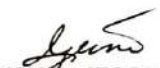
Retained (Earnings)/Deficit

307-01-010	Retained (Earnings)/Deficit		%	(26,900,943.18)	0.90 %
Sub Total :		0.00	%	(26,900,943.18)	0.90 %
Total Equity (Current/Non Current) :		0.00		0.00	100 %
TOTAL EQUITY :		0.00		(29,950,384.89)	100 %
Net Income / (Loss) :		266,897.12		1,149,196.77	
Total Equity and Liabilities:		139,798.40		67,650,341.90	

Prepared by:


KENNETH P. MADRONERO
Accounting Processor A

Noted by:


DAISY B. JESORO
General Manager D