



DETAILED STATEMENT OF FINANCIAL POSITION

For the Period Ended : June 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	(296,708.88)	0.24 %	252,685.42	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)	1,184,138.57	-0.97 %	12,102,689.32	0.18 %
101-02-020-2 Cash in Bank-LCCA-DBP(Employees Leave Credit)	96,544.25	-0.08 %	2,481,944.43	0.04 %
101-02-020-4 Cash in Bank-LCCA-LBP(Well Drilling)		0.00 %	78,511.41	0.00 %
101-02-020-5 Cash in Bank-LCCA-LBP(Rehab Project)-0132-1073-60	400,478.47	-0.33 %	400,578.47	0.01 %
101-02-020-6 Cash in Bank-LCCA-LBP (0132-1124-01)	407,449.21	-0.33 %	1,705,915.50	0.03 %
Sub Total :	1,791,901.62	-1.47 %	17,047,324.55	0.25 %
Receivables				
Loans and Receivable Accounts				
103-01-010-1 Accounts Receivable-(Customer-Active) Water Bill	88,054.76	-0.07 %	508,468.54	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 :	88,054.76	-0.07 %	2,368,618.95	0.04 %
Inventories				
Semi-Expendable Machinery and Equipment				
104-05-030 Semi-Expendable Information and Communication Technology Equipment	2,950.00	0.00 %	8,057.00	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		0.00 %	86,048.35	0.00 %
104-04-020 Accountable Forms,Plates and Stickers Inventory	(17,441.12)	0.01 %	9,660.00	0.00 %
104-04-070 Medical,Dental and Laboratory Supplies Inventory	(131,954.27)	0.11 %	(22,718.25)	0.00 %
104-04-130 Construction Materials for Inventory	(68,474.54)	0.06 %	258,523.46	0.00 %
104-04-990 Other Supplies and Materials Inventory		0.00 %	173,181.75	0.00 %
Sub Total :	(214,919.93)	0.18 %	792,723.29	0.01 %
Other Assets				
Prepayments				
199-02-050 Prepaid Insurance		0.00 %	185,250.75	0.00 %
Other Assets				
199-99-990 Other Assets	(3,153,767.56)	2.59 %		0.00 %
Advances				
199-01-010 Advances for Operating Expenses	10,577.00	-0.01 %	72,845.55	0.00 %
199-01-020 Advances for Payroll		0.00 %	(26,562.42)	0.00 %
199-01-040 Advances to Officers and Employees	(30,000.00)	0.02 %		0.00 %
Sub Total :	(3,173,190.56)	2.61 %	231,533.88	0.00 %
Total Current Assets :	(1,508,154.11)	100 %	20,440,200.67	100 %
Non-Current Assets				
Investments				
Sinking Fund				
102-07-010 Sinking Fund	59,480.81	-0.05 %	2,430,573.08	0.04 %
Sub Total :	59,480.81	-0.05 %	2,430,573.08	0.04 %

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 %	15,152,187.02	0.23 %
106-03-040-3 Water Supply System-Meter		0.00 %	2,274,538.53	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)	0.00 %	(154,440.00)	0.00 %
106-03-041-2 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.-Source Facility	(34,022.21)	0.03 %	(2,487,149.23)	-0.04 %
106-03-041-3 Accumulated Depreciation -Water Supply System-Meter	(4,166.25)	0.00 %	(922,779.53)	-0.01 %
106-03-041-4 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Transmission Line	(36,279.21)	0.03 %	(5,238,161.19)	-0.08 %
106-03-041-5 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Plumbing Tools	(1,500.00)	0.00 %	(117,000.00)	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)	0.00 %	(316,646.52)	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)	0.01 %	(302,117.18)	0.00 %
Machinery and Equipment				
106-05-020 Office Equipment	(72,250.00)	0.06 %	334,326.04	0.00 %
106-05-021 Accumulated Depreciation-Office Equipment		0.00 %	(136,473.16)	0.00 %
106-05-030 Information and Communication Technology Equipment	(49,192.00)	0.04 %	1,057,733.32	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	(738,142.00)	0.61 %	7,985,183.24	0.12 %
106-05-991 Accumulated Depreciation-Other Machinery and Equipment	(39,367.93)	0.03 %	(5,616,104.41)	-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 %	(81,098.38)	0.00 %
Furniture,Fixtures and Books				
106-07-010 Furniture and Fixtures	(22,575.00)	0.02 %	140,984.50	0.00 %
106-07-011 Accumulated Depreciation-Furniture and Fixtures	(869.34)	0.00 %	(109,878.33)	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	1,242,582.46	-1.02 %	3,332,684.40	0.05 %
Sub Total :	231,546.30	-0.19 %	44,206,553.63	0.66 %
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 :	291,027.11	100 %	46,817,126.71	100 %
TOTAL ASSETS :	(1,217,127.00)	100 %	67,257,327.38	100 %

LIABILITIES AND EQUITY

Current Liabilities

Inter-Agency Payables

202-01-020-08 Due to GSIS-Emergency Loan

	0.00 %		0.00 %
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Inter-Agency Payables

202-01-010-1 Due to BIR 1600

39,391.09	0.01 %	(54,576.34)	0.00 %
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202-01-010-2 Due to BIR 1601E

18,336.79	0.01 %	(28,731.10)	0.00 %
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202-01-010-3 Due to BIR 1601C

	0.00 %	(18,586.80)	0.00 %
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202-01-020-1 Due to GSIS-Premium

1,776.96	0.00 %	(67.14)	0.00 %
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202-01-020-2 Due to GSIS-Conso Loan

	0.00 %	(27,413.79)	0.00 %
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202-01-020-4 Due to GSIS-Educational Loan

	0.00 %	(216.67)	0.00 %
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202-01-020-5 Due to GSIS-CPL

	0.00 %	0.01	0.00 %
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202-01-020-6 Due to GSIS-MPL

	0.00 %	25,577.14	0.00 %
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202-01-020-7 Due to GSIS-Policy Loan

	0.00 %		0.00 %
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202-01-030 Due to Pag-IBIG

	0.00 %		0.00 %
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202-01-040 Due to PhilHealth

	0.00 %	(284.77)	0.00 %
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202-01-050-1 Due to NGAs-CRB

	0.00 %		0.00 %
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202-01-050-2 Due to NGAs-DRB

	0.00 %		0.00 %
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202-01-060-1 Due to Government Corporations-DBP

	0.00 %		0.00 %
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Sub Total :

59,504.84	0.02 %	(104,299.46)	0.00 %
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Total Current Liabilities :

59,504.84	100 %	(104,299.46)	100 %
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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)	0.29 %
201-02-040-17	Loans Payable-Domestic LTD LWUA 9-0233		0.00 %	(6,256,448.37)	0.16 %
201-02-040-18	Loans Payable-Domestic LTD LWUA 4-2796	2,781,781.74	0.99 %	(17,238,592.44)	0.44 %
201-02-040-2	Loans Payable-Domestic CPLTD LWUA 3-589RL	(28,159.00)	-0.01 %	(173,040.00)	0.00 %
201-02-040-3	Loans Payable-Domestic CPLTD LWUA 3-589SL	(11,133.00)	0.00 %	(68,412.00)	0.00 %
201-02-040-4	Loans Payable-Domestic CPLTD LWUA 4-2140A	(65,513.00)	-0.02 %	(402,585.00)	0.01 %
201-02-040-6	Loans Payable-Domestic CPLTD LWUA 4-2587	(15,635.00)	-0.01 %	(96,081.00)	0.00 %
201-02-040-7	Loans Payable-Domestic CPLTD LWUA 9-0233	(31,921.00)	-0.01 %	(191,526.00)	0.00 %
Sub Total :		2,629,420.74	0.93 %	(39,014,523.07)	0.99 %

Trust Liabilities

Trust Liabilities

204-01-040	Guaranty/Security Deposits Payable	124,258.25	0.04 %	(417,484.84)	0.01 %
Sub Total :		124,258.25	0.04 %	(417,484.84)	0.01 %
Total Non-Current Liabilities :		2,753,678.99	100 %	(39,432,007.91)	100 %
TOTAL LIABILITIES :		2,813,183.83	100 %	(39,536,307.37)	100 %

EQUITY

Government Equity

Government Equity

301-01-020	Government Equity		0.00 %	(109,098.00)	0.00 %
303-01-010	Revenue/Income and Expense Summary		0.00 %	(2,940,343.71)	0.11 %
Sub Total :		0.00	0.00 %	(3,049,441.71)	0.12 %

Retained (Earnings)/Deficit

Retained (Earnings)/Deficit

307-01-010	Retained (Earnings)/Deficit	(4,235,139.64)	1.00 %	(22,665,803.54)	0.88 %
Sub Total :		(4,235,139.64)	1.00 %	(22,665,803.54)	0.88 %
Total Equity (Current/Non Current) :		0.00	100 %	0.00	100 %
TOTAL EQUITY :		(4,235,139.64)	100 %	(25,715,245.25)	100 %
Net Income / (Loss) :		204,828.81		2,005,774.76	
Total Equity and Liabilities:		(1,217,127.00)		67,257,327.38	

Prepared by:


KENNETH P. MADRONERO
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Noted by:


DAISY B. JESORO
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