



DETAILED STATEMENT OF FINANCIAL POSITION

For the Period Ended : September 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	(18,007.54)	-0.03 %	31,247.67	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)	576,429.53	0.99 %	13,595,793.34	0.20 %
101-02-020-2 Cash in Bank-LCCA-DBP(Employees Leave Credit)	96,544.25	0.17 %	2,734,737.03	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		0.00 %	73,310.03	0.00 %
101-02-020-6 Cash in Bank-LCCA-LBP (0132-1124-01)		0.00 %	1,632,705.47	0.02 %
Sub Total :	654,966.24	1.12 %	18,171,304.95	0.27 %
Receivables				
Loans and Receivable Accounts				
103-01-010-1 Accounts Receivable-(Customer-Active) Water Bill	(31,601.25)	-0.05 %	366,340.39	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 :	(31,601.25)	-0.05 %	2,226,490.80	0.03 %
Inventories				
Inventory Held for Distribution				
104-02-990 Other Supplies and Materials for Distribution		0.00 %	132,066.00	0.00 %
104-05-030 Semi-Expendable Information and Communication Technology Equipment		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 %	76,448.35	0.00 %
104-04-020 Accountable Forms,Plates and Stickers Inventory	(1,530.00)	0.00 %	4,980.00	0.00 %
104-04-070 Medical,Dental and Laboratory Supplies Inventory	(13,433.40)	-0.02 %	51,761.10	0.00 %
104-04-130 Construction Materials for Inventory		0.00 %	258,523.46	0.00 %
104-04-990 Other Supplies and Materials Inventory	47,796.00	0.08 %	232,777.75	0.00 %
Sub Total :	32,832.60	0.06 %	1,044,584.64	0.02 %
Other Assets				
Prepayments				
199-02-050 Prepaid Insurance		0.00 %	185,250.75	0.00 %
Other Assets				
199-99-990 Other Assets		0.00 %		0.00 %
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 :	0.00	0.00 %	220,956.88	0.00 %
Total Current Assets :	656,197.59	100 %	21,663,337.27	100 %
Non-Current Assets				
Investments				
Sinking Fund				
102-07-010 Sinking Fund	55,554.87	0.10 %	2,608,695.08	0.04 %
Sub Total :	55,554.87	0.10 %	2,608,695.08	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	0.22 %
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 %	(160,380.00)	0.00 %
106-03-041-2 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.-Source Facility	(34,022.21)	-0.06 %	(2,589,215.86)	-0.04 %
106-03-041-3 Accumulated Depreciation -Water Supply System-Meter	(4,166.25)	-0.01 %	(935,278.28)	-0.01 %
106-03-041-4 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Transmission Line	(36,279.21)	-0.06 %	(5,346,998.82)	-0.08 %
106-03-041-5 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Plumbing Tools	(1,500.00)	0.00 %	(121,500.00)	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)	0.00 %	(323,530.14)	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 %	(326,101.88)	0.00 %
Machinery and Equipment				
106-05-020 Office Equipment		0.00 %	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		0.00 %	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		0.00 %	7,985,183.24	0.12 %
106-05-991 Accumulated Depreciation-Other Machinery and Equipment	(39,367.93)	-0.07 %	(5,734,208.20)	-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 %	(82,306.72)	0.00 %
Furniture,Fixtures and Books				
106-07-010 Furniture and Fixtures		0.00 %	140,984.50	0.00 %
106-07-011 Accumulated Depreciation-Furniture and Fixtures	(869.34)	0.00 %	(112,486.35)	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 %	3,332,684.40	0.05 %
Sub Total :	(128,877.16)	-0.22 %	43,819,922.15	0.64 %
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 :	(73,322.29)	100 %	46,608,617.23	100 %
TOTAL ASSETS :	582,875.30	100 %	68,271,954.50	100 %

LIABILITIES AND EQUITY

Current Liabilities

Inter-Agency Payables

202-01-020-08 Due to GSIS-Emergency Loan		0.00 %		0.00 %
Inter-Agency Payables				
202-01-010-1 Due to BIR 1600	1,691.07	-0.01 %	(4,559.53)	0.00 %
202-01-010-2 Due to BIR 1601E	676.43	0.00 %	(8,490.38)	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	1,776.96	-0.01 %	(5,398.02)	0.00 %
202-01-020-2 Due to GSIS-Conso Loan		0.00 %	(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	591.73	0.00 %	25,577.14	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		0.00 %	(284.77)	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 :	4,736.19	-0.03 %	(39,372.81)	0.00 %
Total Current Liabilities :	4,736.19	100 %	(39,372.81)	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)	0.29 %
201-02-040-17	Loans Payable-Domestic LTD LWUA 9-0233		0.00 %	(6,224,527.37)	0.16 %
201-02-040-18	Loans Payable-Domestic LTD LWUA 4-2796		0.00 %	(17,238,592.44)	0.45 %
201-02-040-2	Loans Payable-Domestic CPLTD LWUA 3-589RL	(28,740.00)	0.19 %	(87,404.00)	0.00 %
201-02-040-3	Loans Payable-Domestic CPLTD LWUA 3-589SL	(11,363.00)	0.08 %	(34,555.00)	0.00 %
201-02-040-4	Loans Payable-Domestic CPLTD LWUA 4-2140A	(66,865.00)	0.45 %	(203,349.00)	0.01 %
201-02-040-6	Loans Payable-Domestic CPLTD LWUA 4-2587	(15,958.00)	0.11 %	(48,531.00)	0.00 %
201-02-040-7	Loans Payable-Domestic CPLTD LWUA 9-0233	(31,921.00)	0.21 %	(127,684.00)	0.00 %
Sub Total :		(154,847.00)	1.03 %	(38,552,481.07)	1.00 %

Trust Liabilities

Trust Liabilities

204-01-040	Guaranty/Security Deposits Payable		0.00 %	(90,216.40)	0.00 %
Sub Total :		0.00	0.00 %	(90,216.40)	0.00 %
Total Non-Current Liabilities :		(154,847.00)	100 %	(38,642,697.47)	100 %
TOTAL LIABILITIES :		(150,110.81)	100 %	(38,682,070.28)	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)	0.11 %
Sub Total :		0.00	%	(3,049,441.71)	0.12 %

Retained (Earnings)/Deficit

Retained (Earnings)/Deficit

307-01-010	Retained (Earnings)/Deficit		%	(22,615,163.39)	0.88 %
Sub Total :		0.00	%	(22,615,163.39)	0.88 %
Total Equity (Current/Non Current) :		0.00		0.00	100 %
TOTAL EQUITY :		0.00		(25,664,605.10)	100 %
Net Income / (Loss) :		732,986.11		3,925,279.12	
Total Equity and Liabilities:		582,875.30		68,271,954.50	

Prepared by:


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