



DETAILED STATEMENT OF FINANCIAL POSITION

For the Period Ended : December 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	85,300.15	-0.17 %	119,835.22	0.00 %
101-01-020 Petty Cash	(5,613.25)	0.01 %	19,386.75	0.00 %
Cash in Bank-Local Currency				
101-02-020-1 Cash in Bank-LCCA-DBP(Operational Fund)	(1,374,146.25)	2.79 %	12,232,522.40	0.18 %
101-02-020-2 Cash in Bank-LCCA-DBP(Employees Leave Credit)	96,544.25	-0.20 %	3,061,209.93	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 :	(1,197,915.10)	2.43 %	17,217,481.21	0.25 %
Receivables				
Loans and Receivable Accounts				
103-01-010-1 Accounts Receivable-(Customer-Active) Water Bill	309,348.35	-0.63 %	764,734.49	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 :	309,348.35	-0.63 %	2,624,884.90	0.04 %
Inventories				
Inventory Held for Distribution				
104-02-990 Other Supplies and Materials for Distribution		0.00 %	132,066.00	0.00 %
104-05-020 Semi-Expendable Office Equipment		0.00 %	12,795.00	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	8,000.00	-0.02 %	84,448.35	0.00 %
104-04-020 Accountable Forms,Plates and Stickers Inventory	(4,650.00)	0.01 %	330.00	0.00 %
104-04-070 Medical,Dental and Laboratory Supplies Inventory	(12,445.65)	0.03 %	18,572.70	0.00 %
104-04-130 Construction Materials for Inventory		0.00 %	258,523.46	0.00 %
104-04-990 Other Supplies and Materials Inventory	29,716.00	-0.06 %	219,128.75	0.00 %
Sub Total :	20,620.35	-0.04 %	1,013,892.24	0.01 %
Other Assets				
Prepayments				
199-02-050 Prepaid Insurance	(173,819.92)	0.35 %	26,172.70	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	(209,595.16)	0.43 %	5,404.84	0.00 %
Deposits				
199-03-020 Guaranty Deposits	(92,161.82)	0.19 %	(92,161.82)	0.00 %
Sub Total :	(475,576.90)	0.97 %	(24,878.15)	0.00 %
Total Current Assets :	(1,343,523.30)	100 %	20,831,380.20	100 %
Non-Current Assets				
Investments				
Sinking Fund				
102-07-010 Sinking Fund	58,151.41	-0.12 %	2,781,821.88	0.04 %
Sub Total :	58,151.41	-0.12 %	2,781,821.88	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 %
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Land

106-01-010 Land

	0.00 %	1,985,606.24	0.03 %
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Infrastructure Assets

106-03-040 Water Supply Systems

	0.00 %	11,431,943.82	0.17 %
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106-03-040-2 Water Supply System-Trans. & Dist. Mains.

	0.00 %	15,152,187.02	0.22 %
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106-03-040-3 Water Supply System-Meter

	0.00 %	2,274,538.53	0.03 %
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106-03-041 Accumulated Depreciation-Water Supply Systems

	0.00 %	(5,245,572.42)	-0.08 %
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106-03-041-1 Accumulated Depreciation -Water Supply System-Reservoir & Tanks

(1,980.00)	0.00 %	(166,320.00)	0.00 %
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106-03-041-2 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.-Source Facility

(34,022.21)	0.07 %	(2,691,282.49)	-0.04 %
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106-03-041-3 Accumulated Depreciation -Water Supply System-Meter

(4,166.25)	0.01 %	(947,777.03)	-0.01 %
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106-03-041-4 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Transmission Line

(36,279.21)	0.07 %	(5,455,836.45)	-0.08 %
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106-03-041-5 Accumulated Depreciation -Water Supply System-Trans. & Dist. Mains.- Plumbing Tools

(1,500.00)	0.00 %	(126,000.00)	0.00 %
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Buildings and Other Structures

106-04-010 Buildings

	0.00 %	1,885,528.80	0.03 %
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106-04-011 Accumulated Depreciation-Buildings

(2,294.54)	0.00 %	(330,413.76)	0.00 %
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106-04-990 Other Structures

	0.00 %	1,843,919.00	0.03 %
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106-04-991 Accumulated Depreciation-Other Structures

(7,994.90)	0.02 %	(350,086.58)	-0.01 %
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Machinery and Equipment

106-05-020 Office Equipment

	0.00 %	334,326.04	0.00 %
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106-05-021 Accumulated Depreciation-Office Equipment

	0.00 %	(136,473.16)	0.00 %
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106-05-030 Information and Communication Technology Equipment

	0.00 %	1,102,733.32	0.02 %
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106-05-031 Accumulated Depreciation-Information and Communication Technology Equipment

	0.00 %	(82,392.60)	0.00 %
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106-05-990 Other Machinery and Equipment

	0.00 %	7,985,183.24	0.12 %
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106-05-991 Accumulated Depreciation-Other Machinery and Equipment

(39,367.93)	0.08 %	(5,852,311.99)	-0.09 %
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Transportation Equipment

106-06-010 Motor Vehicles

	0.00 %	549,426.00	0.01 %
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106-06-011 Accumulated Depreciation-Motor Vehicles

(402.78)	0.00 %	(83,515.06)	0.00 %
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Furniture,Fixtures and Books

106-07-010 Furniture and Fixtures

	0.00 %	140,984.50	0.00 %
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106-07-011 Accumulated Depreciation-Furniture and Fixtures

(869.34)	0.00 %	(115,094.37)	0.00 %
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Construction in Progress

106-99-020 Construction in Progress-Infrastructure Assets

	0.00 %	17,037,305.67	0.25 %
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106-99-030 Construction in Progress-Buildings and Other Structures

921,618.25	-1.87 %	4,254,302.65	0.06 %
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Sub Total :

792,741.09	-1.61 %	44,399,908.92	0.65 %
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Intangible Assets

Intangible Assets

108-01-020 Computer Software

	0.00 %	180,000.00	0.00 %
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Sub Total :

0.00	0.00 %	180,000.00	0.00 %
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Total Non-Current Assets :

850,892.50	100 %	47,361,730.80	100 %
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TOTAL ASSETS :

(492,630.80)	100 %	68,193,111.00	100 %
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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

37,543.20	-0.29 %	(40,842.46)	0.00 %
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202-01-010-2 Due to BIR 1601E

7,608.45	-0.06 %	(16,858.55)	0.00 %
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202-01-010-3 Due to BIR 1601C

(18,758.97)	0.15 %	172.17	0.00 %
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202-01-020-1 Due to GSIS-Premium

	0.00 %	584.41	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 %	(5,546.14)	0.00 %
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202-01-040 Due to PhilHealth

	0.00 %	5,261.37	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 :

26,392.68	-0.20 %	(59,282.51)	0.00 %
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Total Current Liabilities :

26,392.68	100 %	(59,282.51)	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	Accounts Payable	2,099.00	-0.02 %	(2,099.00)	0.00 %
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)	0.30 %
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	(29,333.00)	0.23 %		0.00 %
201-02-040-3	Loans Payable-Domestic CPLTD LWUA 3-589SL	(11,597.00)	0.09 %		0.00 %
201-02-040-4	Loans Payable-Domestic CPLTD LWUA 4-2140A	(68,245.00)	0.53 %		0.00 %
201-02-040-6	Loans Payable-Domestic CPLTD LWUA 4-2587	(16,287.00)	0.13 %		0.00 %
201-02-040-7	Loans Payable-Domestic CPLTD LWUA 9-0233	(31,921.00)	0.25 %	(31,921.00)	0.00 %
Sub Total :		(155,284.00)	1.20 %	(38,084,978.07)	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 :		(155,284.00)	100 %	(38,175,194.47)	100 %
TOTAL LIABILITIES :		(128,891.32)	100 %	(38,234,476.98)	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	(111,113.84)	1.00 %	(22,531,667.26)	0.88 %
Sub Total :		(111,113.84)	1.00 %	(22,531,667.26)	0.88 %
Total Equity (Current/Non Current) :		0.00	100 %	0.00	100 %
TOTAL EQUITY :		(111,113.84)	100 %	(25,581,108.97)	100 %
Net Income / (Loss) :		(252,625.64)		4,377,525.05	
Total Equity and Liabilities:		(492,630.80)		68,193,111.00	

Prepared by:

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