

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at January 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	-0.71
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	1,173,206.66
Cash in Bank-Local Currency, Savings Account	10102030	585,334.61
<b>Total Cash and Cash Equivalents</b>		<b><u>1,768,540.56</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,869,991.06
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,764,909.18</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	360,965.88
Due from Officers and Employees	10305020	13,973.87
Other Receivables	10305990	24,806.48
<b>Total Other Receivables</b>		<b><u>399,746.23</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	109,935.50
Chemical and Filtering Supplies Inventory	10404120	0.00
Other Supplies and Materials Inventory	10404990	83,039.72
<b>Total Inventories</b>		<b><u>192,975.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	5,000.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>75,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,202,021.24</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(25,415.18)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	33,286,248.49

Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(8,353,427.17)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(88,219.25)
Machinery and Equipment		
Machinery	10605010	49,350.00
Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(4,297.56)
Office Equipment	10605020	352,327.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(176,663.16)
Other Equipment	10605990	480,867.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(177,764.17)
Transportation Equipment		
Motor Vehicles	10606010	1,423,505.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(313,337.43)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(30,041.92)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>27,443,202.29</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>27,443,202.29</b>
<b>TOTAL ASSETS</b>		<b>31,645,223.53</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	20,521.32
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>20,521.32</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>1,273,367.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	1,929.19
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	7,243.87
Total Due to BIR		20,125.24
Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	35,995.58
Policy Loan	20201020-04	0.00
Total Due to GSIS		83,851.70
Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	9,370.47
Pag-IBIG Housing Loan	20201030-03	0.00
Total Due to Pag-IBIG		15,371.07
Due to PhilHealth	20201040	5,163.86

Due to NGAs	20201050	411,301.42
<b>Total Inter-Agency Payables</b>		<b>535,813.29</b>
<b>Trust Liabilities</b>		
Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
<b>DEFERRED CREDITS/UNEARNED INCOME</b>		
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,523,444.76</b>
<b>NON-CURRENT LIABILITIES</b>		
Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
<b>TOTAL NON-CURRENT LIABILITIES</b>		
<b>EQUITY</b>		
Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	3,766,342.00
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,084,440.28</b>
Net Income		<b>303,232.74</b>
<b>TOTAL EQUITY</b>		<b>16,450,515.02</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>31,645,223.53</b>

0.00

PREPARED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

APPROVED BY:

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at February 28, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.01
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	1,024,809.97
Cash in Bank-Local Currency, Savings Account	10102030	585,334.61
<b>Total Cash and Cash Equivalents</b>		<b><u>1,620,144.59</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,849,704.71
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,744,622.83</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	353,469.52
Due from Officers and Employees	10305020	13,473.87
Other Receivables	10305990	24,806.48
<b>Total Other Receivables</b>		<b><u>391,749.87</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	109,935.50
Chemical and Filtering Supplies Inventory	10404120	0.00
Other Supplies and Materials Inventory	10404990	53,471.72
<b>Total Inventories</b>		<b><u>163,407.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	5,000.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>75,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>3,995,774.56</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(25,623.21)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,108,746.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(8,441,228.65)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(88,752.77)

Machinery and Equipment		
Machinery	10605010	49,350.00
Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(4,688.25)
Office Equipment	10605020	358,322.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(181,497.32)
Other Equipment	10605990	480,867.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(185,377.91)
Transportation Equipment		
Motor Vehicles	10606010	1,423,505.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(324,606.85)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(31,292.63)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,157,794.04</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,157,794.04</b>
<b>TOTAL ASSETS</b>		<b>32,153,568.60</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	351,942.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>351,942.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>1,159,875.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	8,563.68
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	41,664.02
Total Due to BIR		61,179.88

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	31,588.16
Policy Loan	20201020-04	0.00
Total Due to GSIS		79,444.28

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	9,370.47
Pag-IBIG Housing Loan	20201030-03	0.00
Total Due to Pag-IBIG		15,371.07

Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	411,301.42

<b>Total Inter-Agency Payables</b>		<b>572,460.51</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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**TOTAL CURRENT LIABILITIES**

**2,778,020.99**

**NON-CURRENT LIABILITIES**

Non-current Portion of Loans Payable-Domestic

20102040

**12,671,263.75**

**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity

Government Equity

30101020

296,500.00

Contributed Capital

30101030

3,766,342.00

**Total Government Equity**

**4,062,842.00**

Retained Earnings/(Deficit)

30701010

**12,084,440.28**

Net Income

**557,001.58**

**TOTAL EQUITY**

**16,704,283.86**

**TOTAL LIABILITIES AND EQUITY**

**32,153,568.60**

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at March 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.52
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	779,860.65
Cash in Bank-Local Currency, Savings Account	10102030	615,334.61
<b>Total Cash and Cash Equivalents</b>		<b><u>1,405,195.78</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,926,023.51
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,820,941.63</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	345,373.16
Due from Officers and Employees	10305020	12,973.87
Other Receivables	10305990	25,357.97
<b>Total Other Receivables</b>		<b><u>383,705.00</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	109,935.50
Chemical and Filtering Supplies Inventory	10404120	0.00
Other Supplies and Materials Inventory	10404990	338,451.72
<b>Total Inventories</b>		<b><u>448,387.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	5,000.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>75,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,134,079.68</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(25,831.24)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,217,766.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(8,531,832.63)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(89,286.29)
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(5,078.94)
Office Equipment	10605020	375,820.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(186,426.41)
Other Equipment	10605990	480,867.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(192,991.65)
Transportation Equipment		
Motor Vehicles	10606010	1,423,505.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(335,631.27)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(32,543.34)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,167,757.86</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,167,757.86</b>
<b>TOTAL ASSETS</b>		<b>32,301,837.54</b>

## LIABILITIES AND EQUITY

### CURRENT LIABILITIES

#### **Payables**

Accounts Payables	20101010	183,004.83
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>183,004.83</b>

#### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>1,045,938.00</b>
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#### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	4,898.34
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	22,867.23
<b>Total Due to BIR</b>		<b>38,717.75</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	31,963.40
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>79,819.52</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	9,370.47
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>15,371.07</b>

Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	411,301.42

<b>Total Inter-Agency Payables</b>		<b>550,373.62</b>
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#### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>2,473,059.60</b>
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### NON-CURRENT LIABILITIES



Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>1,005,231.91</b>
<b>TOTAL EQUITY</b>		<b>17,157,514.19</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>32,301,837.54</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at April 30, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.52
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	952,869.06
Cash in Bank-Local Currency, Savings Account	10102030	647,607.37
<b>Total Cash and Cash Equivalents</b>		<b><u>1,610,476.95</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,935,373.35
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	<u>(105,081.88)</u>
<b>Total Receivables</b>		<b><u>1,830,291.47</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	333,010.16
Due from Officers and Employees	10305020	12,973.87
Other Receivables	10305990	<u>25,261.90</u>
<b>Total Other Receivables</b>		<b><u>371,245.93</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	109,935.50
Chemical and Filtering Supplies Inventory	10404120	0.00
Other Supplies and Materials Inventory	10404990	<u>267,468.72</u>
<b>Total Inventories</b>		<b><u>377,404.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	<u>70,850.05</u>
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,260,268.62</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	<u>(26,039.27)</u>
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,322,040.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	<u>(8,624,162.76)</u>
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	<u>(89,819.81)</u>
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(5,469.63)
Office Equipment	10605020	375,820.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(191,632.55)
Other Equipment	10605990	480,867.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(200,605.39)
Transportation Equipment		
Motor Vehicles	10606010	1,423,505.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(346,655.69)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(33,794.05)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,153,474.48</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,153,474.48</b>
<b>TOTAL ASSETS</b>		<b>32,413,743.10</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>931,553.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	1,796.88
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	9,599.54
<b>Total Due to BIR</b>		<b>22,348.60</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	31,963.40
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>79,819.52</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	9,489.71
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>15,490.31</b>

Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>607,996.06</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>2,247,359.54</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>1,342,837.53</b>
<b>TOTAL EQUITY</b>		<b>17,495,119.81</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>32,413,743.10</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

4,056,222.45

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at May 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.00
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	531,299.74
Cash in Bank-Local Currency, Savings Account	10102030	677,607.37
<b>Total Cash and Cash Equivalents</b>		<b><u>1,218,907.11</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,886,327.42
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	<u>(105,081.88)</u>
<b>Total Receivables</b>		<b><u>1,781,245.54</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	323,147.16
Due from Officers and Employees	10305020	11,973.87
Other Receivables	10305990	<u>24,710.41</u>
<b>Total Other Receivables</b>		<b><u>359,831.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	109,935.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	<u>220,689.72</u>
<b>Total Inventories</b>		<b><u>500,225.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	<u>70,850.05</u>
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>3,931,059.36</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	<u>(26,247.30)</u>
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,396,990.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	<u>(8,716,768.05)</u>
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	<u>(90,353.33)</u>
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(5,860.32)
Office Equipment	10605020	375,820.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(196,838.69)
Other Equipment	10605990	480,867.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(208,219.13)
Transportation Equipment		
Motor Vehicles	10606010	1,471,605.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(357,680.11)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(35,044.76)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,657,691.94</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,657,691.94</b>
<b>TOTAL ASSETS</b>		<b>32,588,751.30</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	94,324.47
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>94,324.47</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>816,717.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	3,314.17
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	16,968.97
<b>Total Due to BIR</b>		<b>31,235.32</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	31,700.67
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>79,556.79</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	8,427.95
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>14,428.55</b>

Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>615,558.29</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>2,220,342.91</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>1,544,862.36</b>
<b>TOTAL EQUITY</b>		<b>17,697,144.64</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>32,588,751.30</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at June 30, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.00
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	562,263.34
Cash in Bank-Local Currency, Savings Account	10102030	707,607.37
<b>Total Cash and Cash Equivalents</b>		<b><u>1,279,870.71</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,956,472.98
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	<u>(105,081.88)</u>
<b>Total Receivables</b>		<b><u>1,851,391.10</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	313,184.16
Due from Officers and Employees	10305020	11,973.87
Other Receivables	10305990	<u>24,710.41</u>
<b>Total Other Receivables</b>		<b><u>349,868.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	<u>189,103.72</u>
<b>Total Inventories</b>		<b><u>605,464.22</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	6,000.00
Prepayments		
Advances to Contractors	19902010	<u>70,850.05</u>
<b>Total Other Assets</b>		<b><u>76,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,163,444.52</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	<u>(26,455.33)</u>
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,466,080.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	<u>(8,810,560.05)</u>
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	<u>(90,886.85)</u>
Machinery and Equipment		
Machinery	10605010	49,350.00



Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(6,251.01)
Office Equipment	10605020	375,820.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(201,391.45)
Other Equipment	10605990	499,569.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(215,832.87)
Transportation Equipment		
Motor Vehicles	10606010	1,471,605.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(369,085.32)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(36,295.47)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,625,737.28</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,625,737.28</b>
<b>TOTAL ASSETS</b>		<b>32,789,181.80</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>701,427.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	1,495.43
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	8,185.22
<b>Total Due to BIR</b>		<b>20,632.83</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,656.12
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	34,417.23
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>82,273.35</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-02	10,886.90
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>16,887.50</b>

Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>610,131.31</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>2,019,368.79</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>1,946,266.98</b>
<b>TOTAL EQUITY</b>		<b>18,098,549.26</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>32,789,181.80</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at July 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.00
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	711,558.57
Cash in Bank-Local Currency, Savings Account	10102030	737,739.21
<b>Total Cash and Cash Equivalents</b>		<b><u>1,459,297.78</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,898,832.74
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,793,750.86</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	303,021.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	24,710.41
<b>Total Other Receivables</b>		<b><u>339,205.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	285,074.66
<b>Total Inventories</b>		<b><u>701,435.16</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,364,539.29</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(26,663.36)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(8,905,445.98)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(91,420.37)
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(6,641.70)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(205,944.21)
Other Equipment	10605990	499,569.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(223,742.72)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(380,490.53)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(37,546.18)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,550,000.58</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,550,000.58</b>
<b>TOTAL ASSETS</b>		<b>32,914,539.87</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>585,681.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	2,567.22
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	14,171.67
<b>Total Due to BIR</b>		<b>27,691.07</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	32,632.05
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>80,508.96</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	10,886.90
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>16,889.48</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>615,429.86</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>1,908,921.34</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic

20102040

**12,671,263.75**

**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity

Government Equity

30101020

296,500.00

Contributed Capital

30101030

3,766,342.00

**Total Government Equity**

**4,062,842.00**

Retained Earnings/(Deficit)

30701010

**12,089,440.28**

Net Income

**2,182,072.50**

**TOTAL EQUITY**

**18,334,354.78**

**TOTAL LIABILITIES AND EQUITY**

**32,914,539.87**

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.00
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	697,637.64
Cash in Bank-Local Currency, Savings Account	10102030	767,739.21
<b>Total Cash and Cash Equivalents</b>		<b><u>1,475,376.85</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,894,024.88
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	<u>(105,081.88)</u>
<b>Total Receivables</b>		<b><u>1,788,943.00</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	293,358.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	<u>24,710.41</u>
<b>Total Other Receivables</b>		<b><u>329,542.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	<u>417,854.16</u>
<b>Total Inventories</b>		<b><u>834,214.66</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	<u>70,850.05</u>
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,498,927.00</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	<u>(26,871.39)</u>
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	<u>(9,000,901.91)</u>
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	<u>(91,953.89)</u>
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(7,032.39)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(210,558.72)
Other Equipment	10605990	499,569.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(231,652.57)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(391,939.28)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(38,796.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,428,188.59</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,428,188.59</b>
<b>TOTAL ASSETS</b>		<b>32,927,115.59</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>469,476.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	5,447.25
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	15,230.14
<b>Total Due to BIR</b>		<b>31,629.57</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	32,632.05
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>80,508.96</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	6,759.76
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>12,762.34</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>615,241.22</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>1,792,527.70</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>2,311,041.86</b>
<b>TOTAL EQUITY</b>		<b>18,463,324.14</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>32,927,115.59</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager



**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.00
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	697,637.64
Cash in Bank-Local Currency, Savings Account	10102030	767,739.21
<b>Total Cash and Cash Equivalents</b>		<b><u>1,475,376.85</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,894,024.88
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,788,943.00</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	293,358.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	24,710.41
<b>Total Other Receivables</b>		<b><u>329,542.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	417,854.16
<b>Total Inventories</b>		<b><u>834,214.66</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,498,927.00</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(26,871.39)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(9,000,901.91)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(91,953.89)
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(7,032.39)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(210,558.72)
Other Equipment	10605990	499,569.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(231,652.57)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(391,939.28)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(38,796.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,428,188.59</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,428,188.59</b>
<b>TOTAL ASSETS</b>		<b>32,927,115.59</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>469,476.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	5,447.25
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	15,230.14
<b>Total Due to BIR</b>		<b>31,629.57</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	32,632.05
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>80,508.96</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	6,759.76
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>12,762.34</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	485,173.77

<b>Total Inter-Agency Payables</b>		<b>615,241.22</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>1,792,527.70</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>2,311,041.86</b>
<b>TOTAL EQUITY</b>		<b>18,463,324.14</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u>32,927,115.59</u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at October 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	71,395.33
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	1,072,931.14
Cash in Bank-Local Currency, Savings Account	10102030	827,863.95
<b>Total Cash and Cash Equivalents</b>		<b><u>1,982,190.42</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,844,681.80
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(105,081.88)
<b>Total Receivables</b>		<b><u>1,739,599.92</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	273,732.16
Due from Officers and Employees	10305020	10,973.87
Other Receivables	10305990	24,710.41
<b>Total Other Receivables</b>		<b><u>309,416.44</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	347,678.16
<b>Total Inventories</b>		<b><u>764,038.66</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	143.53
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b><u>70,993.58</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,866,239.02</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(27,287.45)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(9,191,813.77)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(93,020.93)
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(7,813.77)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(219,787.74)
Other Equipment	10605990	549,419.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(248,051.80)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(414,836.78)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	96,492.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(41,298.31)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>28,251,335.08</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>28,251,335.08</b>
<b>TOTAL ASSETS</b>		<b>33,117,574.10</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>236,023.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	2,459.23
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	6,844.54
<b>Total Due to BIR</b>		<b>20,255.95</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	27,843.43
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>75,720.34</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	6,759.76
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>12,762.34</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	482,682.70

<b>Total Inter-Agency Payables</b>		<b>596,587.91</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>1,540,421.39</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,089,440.28</b>
Net Income		<b>2,753,606.68</b>
<b>TOTAL EQUITY</b>		<b>18,905,888.96</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>33,117,574.10</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at November 30, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	0.02
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	335,738.85
Cash in Bank-Local Currency, Savings Account	10102030	858,015.59
<b>Total Cash and Cash Equivalents</b>		<b><u>1,203,754.46</u></b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,895,638.44
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	<u>(105,081.88)</u>
<b>Total Receivables</b>		<b><u>1,790,556.56</u></b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	368,000.66
Due from Officers and Employees	10305020	10,973.87
Other Receivables	10305990	<u>24,710.41</u>
<b>Total Other Receivables</b>		<b><u>403,684.94</u></b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	246,760.50
Chemical and Filtering Supplies Inventory	10404120	169,600.00
Other Supplies and Materials Inventory	10404990	<u>338,334.16</u>
<b>Total Inventories</b>		<b><u>754,694.66</u></b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	<u>70,850.05</u>
<b>Total Other Assets</b>		<b><u>70,850.05</u></b>
<b>TOTAL CURRENT ASSETS</b>		<b><u><u>4,223,540.67</u></u></b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	<u>(27,495.48)</u>
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	36,740,348.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	<u>(9,287,269.70)</u>
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	<u>(93,554.45)</u>
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(8,204.46)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(224,402.25)
Other Equipment	10605990	572,054.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(256,541.18)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(426,285.53)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	96,492.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(42,826.10)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>30,389,569.48</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>30,389,569.48</b>
<b>TOTAL ASSETS</b>		<b>34,613,110.15</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>14,067.33</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>118,421.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	30,641.37
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	120,902.95
<b>Total Due to BIR</b>		<b>162,496.50</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	30,447.99
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>78,324.90</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	7,041.15
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>13,043.73</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	2,135,129.37

<b>Total Inter-Agency Payables</b>		<b>2,394,161.08</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>3,220,392.56</b>
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##### NON-CURRENT LIABILITIES



Non-current Portion of Loans Payable-Domestic	20102040	<b>12,671,263.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,189,440.28</b>
Net Income		<b>2,469,171.56</b>
<b>TOTAL EQUITY</b>		<b>18,721,453.84</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>34,613,110.15</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager

**DINGRAS WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2018**

**ASSETS**

**CURRENT ASSETS**

**Cash and Cash Equivalents**

Cash on Hand		
Cash-Collecting Officers	10101010	17,210.98
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency		
Cash in Bank-Local Currency, Current Account	10102020	376,200.28
Cash in Bank-Local Currency, Savings Account	10102030	358,160.95
<b>Total Cash and Cash Equivalents</b>		<b>761,572.21</b>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivables	10301010	1,819,950.41
Less: <i>Allowance for Impairment-Accounts Receivable</i>	10301011	(140,090.78)
<b>Total Receivables</b>		<b>1,679,859.63</b>

**Other Receivables**

Receivables-Disallowances/Charges	10305010	368,000.66
Due from Officers and Employees	10305020	10,973.87
Other Receivables	10305990	24,710.41
<b>Total Other Receivables</b>		<b>403,684.94</b>

**Inventories**

Inventory Held for Consumption		
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory	10404020	133,880.50
Chemical and Filtering Supplies Inventory	10404120	0.00
Other Supplies and Materials Inventory	10404990	325,693.16
<b>Total Inventories</b>		<b>459,573.66</b>

**Other Assets**

Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
<b>Total Other Assets</b>		<b>70,850.05</b>
<b>TOTAL CURRENT ASSETS</b>		<b>3,375,540.49</b>

**NON-CURRENT ASSETS**

**Property, Plant, and Equipment**

Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: <i>Accumulated Depreciation-Other Land Improvements</i>	10602991	(27,703.51)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	36,871,408.99
Less: <i>Accumulated Depreciation-Plant (UPIS)</i>	10603111	(9,390,227.11)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: <i>Accumulated Depreciation-Water Plant, Structure and Improvement</i>	10604071	(94,087.97)
Machinery and Equipment		
Machinery	10605010	49,350.00

Less: <i>Accumulated Depreciation-Machinery</i>	10605011	(8,595.15)
Office Equipment	10605020	379,720.67
Less: <i>Accumulated Depreciation-Office Equipment</i>	10605021	(229,016.76)
Other Equipment	10605990	572,054.72
Less: <i>Accumulated Depreciation-Other Equipment</i>	10605991	(265,388.95)
Transportation Equipment		
Motor Vehicles	10606010	1,477,105.46
Less: <i>Accumulated Depreciation-Motor Vehicles</i>	10606011	(437,734.28)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	96,492.00
Less: <i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	(44,353.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
<b>Total Property, Plant, and Equipment Other Assets</b>		<b>30,390,101.01</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>30,390,101.01</b>
<b>TOTAL ASSETS</b>		<b>33,765,641.50</b>

#### LIABILITIES AND EQUITY

##### CURRENT LIABILITIES

##### **Payables**

Accounts Payables	20101010	18,540.83
Due to Officers and Employees	20101020	0.00
<b>Total Payables</b>		<b>18,540.83</b>

##### **Bills/Bonds/Loans Payable**

Current Portion of Loans Payable-Domestic	20102040	<b>1,032,517.00</b>
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##### **Inter-Agency Payables**

Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax	20201010-02	35,369.38
Withholding Tax on Government Money Payments (GMP)-Percentage	20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	88,030.89
<b>Total Due to BIR</b>		<b>134,352.45</b>

Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan	20201020-03	28,016.98
Policy Loan	20201020-04	0.00
<b>Total Due to GSIS</b>		<b>75,893.89</b>

Due to Pag-IBIG	20201030	
Pag-IBIG Premium	20201030-01	6,002.58
Pag-IBIG Multi-Purpose Loan	20201030-02	10,340.79
Pag-IBIG Housing Loan	20201030-03	0.00
<b>Total Due to Pag-IBIG</b>		<b>16,343.37</b>

Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	1,950,879.37

<b>Total Inter-Agency Payables</b>		<b>2,182,635.66</b>
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##### **Trust Liabilities**

Guaranty/Security Deposits Payable	20401040	<b>49,918.70</b>
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##### DEFERRED CREDITS/UNEARNED INCOME

Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81

<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>643,824.45</b>
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<b>TOTAL CURRENT LIABILITIES</b>		<b>3,927,436.64</b>
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##### NON-CURRENT LIABILITIES

Non-current Portion of Loans Payable-Domestic	20102040	<b>11,638,746.75</b>
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**TOTAL NON-CURRENT LIABILITIES**

**EQUITY**

Government Equity		
Government Equity	30101020	296,500.00
Contributed Capital	30101030	<u>3,766,342.00</u>
<b>Total Government Equity</b>		<b>4,062,842.00</b>
Retained Earnings/(Deficit)	30701010	<b>12,189,440.28</b>
Net Income		<b>1,947,175.83</b>
<b>TOTAL EQUITY</b>		<b>18,199,458.11</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b><u><u>33,765,641.50</u></u></b>

0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

CORAZON TRISITAS G. SALUDARES  
General Manager