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

ASSETS

CURRENT ASSETS

Corkent Assers Cash and Cash Equivalents		
Cash on Hand		
Cash-Collecting Officers	10101010	-0.71
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency	10101020	10,000.00
Cash in Bank-Local Currency, Current Account	10102020	1,173,206.66
-	10102020	585,334.61
Cash in Bank-Local Currency, Savings Account Total Cash and Cash Equivalents	10102050	1,768,540.56
Receivables		1,700,540.50
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,869,991.06
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables	10001011	1,764,909.18
Other Receivables		_,, 0 .,000.20
Receivables-Disallowances/Charges	10305010	360,965.88
Due from Officers and Employees	10305020	13,973.87
Other Receivables	10305990	24,806.48
Total Other Receivables		399,746.23
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
Total Inventories		192,975.22
Other Assets		
Advances		
Advances to Officers and Employees	19901040	5,000.00
Prepayments	40000040	
Advances to Contractors	19902010	70,850.05
Total Other Assets		75,850.05
TOTAL CURRENT ASSETS		4,202,021.24
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	603,800.00
Land Improvements	10602990	70 021 50
Other Land Improvements		78,831.50
Less: Accumulated Depreciation-Other Land Improvements Infrastructure Assets	10602991	(25,415.18)
Plant-Utility Plant in Service (UPIS)	10603110	33,286,248.49
	10000110	00,200,240.40

Lossy Assumulated Depresiation Plant (UPIC)	10602111	(0.252.407.47)
Less: Accumulated Depreciation-Plant (UPIS) Buildings and Other Structures	10603111	(8,353,427.17)
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604070	(88,219.25)
Machinery and Equipment	10004071	(00,210.20)
Machinery	10605010	49,350.00
Less: Accumulated Depreciation-Machinery	10605011	(4,297.56)
Office Equipment	10605020	352,327.67
Less: Accumulated Depreciation-Office Equipment	10605020	(176,663.16)
Other Equipment	10605990	480,867.72
Less: Accumulated Depreciation-Other Equipment	10605990	(177,764.17)
Transportation Equipment	10003991	(177,704.17)
Motor Vehicles	10606010	1,423,505.46
	10606010	
Less: Accumulated Depreciation-Motor Vehicles Furniture, Fixtures and Books	10000011	(313,337.43)
Furniture and Fixtures	10607010	78,992.00
	10607011	
Less: Accumulated Depreciation-Furniture and Fixtures	10007011	(30,041.92)
Other Property, Plant and Equipment	10698990	56 070 00
Other Property, Plant and Equipment	10090990	56,270.29
Total Property, Plant, and Equipment Other Assets		27,443,202.29
TOTAL NON-CURRENT ASSETS		27,443,202.29
TOTAL ASSETS		31,645,223.53
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
<u>CURRENT LIABILITIES</u> Pavables		
Payables	20101010	20 521 32
Payables Accounts Payables	20101010 20101020	20,521.32
Accounts Payables Due to Officers and Employees	20101010 20101020	0.00
Payables Accounts Payables Due to Officers and Employees Total Payables		
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable	20101020	0.00 20,521.32
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic		0.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables	20101020 20102040	0.00 20,521.32
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR	20101020 20102040 20201010	0.00 20,521.32 1,273,367.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation	20101020 20102040 20201010 20201010-01	0.00 20,521.32 1,273,367.00 10,952.18
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax	20101020 20102040 20201010 20201010-01 20201010-02	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent	20101020 20102040 20201010 20201010-01 20201010-02 aç 20201010-03	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT)	20101020 20102040 20201010 20201010-01 20201010-02	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01 20201020-01 20201020-02	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01 20201020-02 20201020-03	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan Policy Loan	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01 20201020-02 20201020-03	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58 0.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan Policy Loan Total Due to GSIS Due to Pag-IBIG Pag-IBIG Premium	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01 20201020-01 20201020-03 20201020-04 20201030 20201030 20201030-01	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58 0.00 83,851.70 6,000.60
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan Policy Loan Total Due to GSIS Due to Pag-IBIG Pag-IBIG Premium Pag-IBIG Multi-Purpose Loan	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201020-03 20201020-01 20201020-02 20201020-03 20201020-04 20201030 20201030 20201030-01 20201030-02	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58 0.00 83,851.70 6,000.60 9,370.47
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan Policy Loan Total Due to GSIS Due to Pag-IBIG Pag-IBIG Premium Pag-IBIG Multi-Purpose Loan Pag-IBIG Housing Loan	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201010-04 20201020 20201020-01 20201020-02 20201020-03 20201020-04 20201030 20201030 20201030-01	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58 0.00 83,851.70 6,000.60 9,370.47 0.00
Payables Accounts Payables Due to Officers and Employees Total Payables Bills/Bonds/Loans Payable Current Portion of Loans Payable-Domestic Inter-Agency Payables Due to BIR Withholding Tax on Compensation Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Percent Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR Due to GSIS Life and Retirement Premium ECC Salary Loan Policy Loan Total Due to GSIS Due to Pag-IBIG Pag-IBIG Premium Pag-IBIG Multi-Purpose Loan	20101020 20102040 20201010 20201010-01 20201010-02 ac 20201010-03 20201020-03 20201020-01 20201020-02 20201020-03 20201020-04 20201030 20201030 20201030-01 20201030-02	0.00 20,521.32 1,273,367.00 10,952.18 1,929.19 0.00 7,243.87 20,125.24 46,656.12 1,200.00 35,995.58 0.00 83,851.70 6,000.60 9,370.47

Due to NGAs	20201050	411,301.42
Total Inter-Agency Payables		535,813.29
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME		
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		2,523,444.76
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		303,232.74
TOTAL EQUITY		16,450,515.02
TOTAL LIABILITIES AND EQUITY		31,645,223.53
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		0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT Sr. Accounting Processor A

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
Total Cash and Cash Equivalents		1,620,144.59
Receivables		
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,849,704.71
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,744,622.83
Other Receivables		
Receivables-Disallowances/Charges	10305010	353,469.52
Due from Officers and Employees	10305020	13,473.87
Other Receivables	10305990	24,806.48
Total Other Receivables		391,749.87
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 Other Supplies and Materials Inventory	10404120 10404990	0.00
Total Inventories	10404990	<u>53,471.72</u> 163,407.22
Other Assets		105,407.22
Advances		
	10001040	F 000 00
Advances to Officers and Employees Prepayments	19901040	5,000.00
Advances to Contractors	19902010	70,850.05
Total Other Assets	10002010	75,850.05
TOTAL CURRENT ASSETS		3,995,774.56
		3,333,774.30
NON CURRENT ASSETS		
NON-CURRENT ASSETS		
Property, Plant, and Equipment Land		
Land	10601010	603,800.00
Land Improvements	10001010	000,000.00
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(25,623.21)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,108,746.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,441,228.65)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604071	(88,752.77)

Machinery and Equipment		
Machinery	10605010	49,350.00
Less: Accumulated Depreciation-Machinery	10605011	(4,688.25)
Office Equipment	10605020	358,322.67
Less: Accumulated Depreciation-Office Equipment	10605021	(181,497.32)
Other Equipment	10605990	480,867.72
Less: Accumulated Depreciation-Other Equipment	10605991	(185,377.91)
Transportation Equipment		
Motor Vehicles	10606010	1,423,505.46
Less: Accumulated Depreciation-Motor Vehicles Furniture, Fixtures and Books	10606011	(324,606.85)
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(31,292.63)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,157,794.04
TOTAL NON-CURRENT ASSETS		28,157,794.04
TOTAL ASSETS		32,153,568.60
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LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	351,942.33
Due to Officers and Employees	20101020	0.00
Total Payables		351,942.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	1,159,875.00
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)-Percenta		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT) Total Due to BIR	20201010-04	41,664.02 61,179.88
Due to GSIS	20201020	01,110.00
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
Total Inter-Agency Payables		572,460.51
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME		
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45

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

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT Sr. Accounting Processor A CORAZON TRISITAS G. SALUDARES General Manager

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

CURRENT ASSETS		
Cash and Cash Equivalents		
Cash on Hand		
Cash-Collecting Officers	10101010	0.52
	10101010	
Petty Cash	10101020	10,000.00
Cash in Bank-Local Currency	10102020	
Cash in Bank-Local Currency, Current Account	10102020	779,860.65
Cash in Bank-Local Currency, Savings Account	10102030	615,334.61
Total Cash and Cash Equivalents		1,405,195.78
Receivables		
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,926,023.51
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,820,941.63
Other Receivables		
Receivables-Disallowances/Charges	10305010	345,373.16
Due from Officers and Employees	10305020	12,973.87
Other Receivables	10305990	25,357.97
Total Other Receivables		383,705.00
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
Total Inventories		448,387.22
Other Assets		
Advances		
Advances to Officers and Employees	19901040	5,000.00
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		75,850.05
TOTAL CURRENT ASSETS		4,134,079.68
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(25,831.24)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,217,766.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,531,832.63)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604071	(89,286.29)
Machinery and Equipment	40005040	40.050.00
Machinery	10605010	49,350.00

Less: Accumulated Depreciation-Machinery	10605011	(5,078.94)
Office Equipment	10605020	375,820.67
Less: Accumulated Depreciation-Office Equipment	10605021	(186,426.41)
Other Equipment	10605990	480,867.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(192,991.65)
Motor Vehicles	10606010	1,423,505.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(335,631.27)
Furniture, Fixtures and Books		()
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(32,543.34)
Other Property, Plant and Equipment		. ,
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,167,757.86
TOTAL NON-CURRENT ASSETS		28,167,757.86
TOTAL ASSETS		32,301,837.54
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	183,004.83
Due to Officers and Employees	20101020	0.00
Total Payables		183,004.83
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	1,045,938.00
Inter-Agency Payables		
Due to BIR	20201010	
Withholding Tax on Compensation	20201010-01	10,952.18
Expanded Withholding Tax Withholding Tax on Government Money Payments (GMP)-Perce	20201010-02	4,898.34 0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-03 20201010-04	22,867.23
Total Due to BIR	20201010-04	38,717.75
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
Total Due to GSIS	00004000	79,819.52
Due to Pag-IBIG Pag-IBIG Premium	20201030 20201030-01	6,000.60
Pag-IBIG Multi-Purpose Loan	20201030-01	9,370.47
Pag-IBIG Housing Loan	20201030-02	0.00
Total Due to Pag-IBIG		15,371.07
Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	411,301.42
Total Inter-Agency Payables		550,373.62
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME		
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		2,473,059.60

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		1,005,231.91
TOTAL EQUITY		17,157,514.19
TOTAL LIABILITIES AND EQUITY	_	32,301,837.54
		0.00
PREPARED BY:	APPROVED BY:	0.00

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

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
Total Cash and Cash Equivalents		1,610,476.95
Receivables		,,
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,935,373.35
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,830,291.47
Other Receivables		
Receivables-Disallowances/Charges	10305010	333,010.16
Due from Officers and Employees	10305020	12,973.87
Other Receivables	10305990	25,261.90
Total Other Receivables		371,245.93
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	267,468.72
Total Inventories		377,404.22
Other Assets		
Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		70,850.05
TOTAL CURRENT ASSETS		4,260,268.62
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	603,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,039.27)
Infrastructure Assets	10000110	04 000 040 00
Plant-Utility Plant in Service (UPIS)	10603110	34,322,040.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,624,162.76)
Buildings and Other Structures	10604070	202 475 00
Water Plant, Structure and Improvement	10604070 10604071	202,175.00 (89,819.81)
Less: Accumulated Depreciation-Water Plant, Structure and Improvement Machinery and Equipment	10004071	(09,019.01)
Machinery	10605010	49,350.00
,		

Less: Accumulated Depreciation-Machinery	10605011	(5,469.63)
Office Equipment	10605020	375,820.67
Less: Accumulated Depreciation-Office Equipment	10605021	(191,632.55)
Other Equipment	10605990	480,867.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(200,605.39)
Motor Vehicles	10606010	1,423,505.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(346,655.69)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(33,794.05)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,153,474.48
TOTAL NON-CURRENT ASSETS		28,153,474.48
TOTAL ASSETS		32,413,743.10
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	931,553.00
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)-Per		0.00
Withholding Tax on GMP – Value Added Taxes(GVAT) Total Due to BIR	20201010-04	<u>9,599.54</u> 22,348.60
Due to GSIS	20201020	22,340.00
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
Total Due to GSIS		79,819.52
Due to Pag-IBIG	20201030	0.000.00
Pag-IBIG Premium Pag-IBIG Multi-Purpose Loan	20201030-01 20201030-02	6,000.60 9,489.71
Pag-IBIG Housing Loan	20201030-02	0.00
Total Due to Pag-IBIG	20201000 00	15,490.31
Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77
Total Inter-Agency Payables		607,996.06
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME		-
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		2,247,359.54

Non-current Portion of Loans Payable-Domestic	20102040	12,671,263.75
TOTAL NON-CURRENT LIABILITIES		
<u>EQUITY</u>		
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		1,342,837.53
TOTAL EQUITY		17,495,119.81
TOTAL LIABILITIES AND EQUITY	=	32,413,743.10
PREPARED BY:	APPROVED BY:	0.00

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
Total Cash and Cash Equivalents		1,218,907.11
Receivables		1,210,507,111
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,886,327.42
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,781,245.54
Other Receivables		_,, = _, = . = . = .
Receivables-Disallowances/Charges	10305010	323,147.16
Due from Officers and Employees	10305020	11,973.87
Other Receivables	10305990	24,710.41
Total Other Receivables		359,831.44
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	220,689.72
Total Inventories		500,225.22
Other Assets		
Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		70,850.05
TOTAL CURRENT ASSETS		3,931,059.36
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,247.30)
Infrastructure Assets	10000110	04 000 000 00
Plant-Utility Plant in Service (UPIS)	10603110	34,396,990.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,716,768.05)
Buildings and Other Structures	10604070	202,175.00
Water Plant, Structure and Improvement Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604070	(90,353.33)
Machinery and Equipment	10004071	(30,333.33)
Machinery	10605010	49,350.00
		,

Less: Accumulated Depreciation-Machinery	10605011	(5,860.32)
Office Equipment	10605020	375,820.67
Less: Accumulated Depreciation-Office Equipment	10605021	(196,838.69)
Other Equipment	10605990	480,867.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(208,219.13)
Motor Vehicles	10606010	1,471,605.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(357,680.11)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(35,044.76)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,657,691.94
TOTAL NON-CURRENT ASSETS		28,657,691.94
TOTAL ASSETS		32,588,751.30
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	94,324.47
Due to Officers and Employees	20101020	0.00
Total Payables		94,324.47
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	816,717.00
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)-Percer	-	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	16,968.97
Total Due to BIR Due to GSIS	20204020	31,235.32
Life and Retirement Premium	20201020 20201020-01	46,656.12
ECC	20201020-01	1,200.00
Salary Loan	20201020-03	31,700.67
Policy Loan	20201020-04	0.00
Total Due to GSIS		79,556.79
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 Total Due to Pag-IBIG	20201030-03	0.00 14,428.55
Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77
Total Inter-Agency Payables		615,558.29
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	20101040	-3,510.70
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		2,220,342.91
-		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

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		1,544,862.36
TOTAL EQUITY		17,697,144.64
TOTAL LIABILITIES AND EQUITY	_	32,588,751.30
		0.00
PREPARED BY:	APPROVED BY:	0.00

IMELDA D. BACNAT

Sr. Accounting Processor A

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

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	10101020	10,000.00
	10102020	562,263.34
Cash in Bank-Local Currency, Current Account	10102020	-
Cash in Bank-Local Currency, Savings Account	10102030	707,607.37
Total Cash and Cash Equivalents		1,279,870.71
Receivables Loans and Receivable Accounts		
Accounts Receivables	10301010	1,956,472.98
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables	10001011	1,851,391.10
Other Receivables		1,051,551.10
Receivables-Disallowances/Charges	10305010	313,184.16
Due from Officers and Employees	10305020	11,973.87
Other Receivables	10305990	24,710.41
Total Other Receivables		349,868.44
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	189,103.72
Total Inventories		605,464.22
Other Assets		
Advances		
Advances to Officers and Employees	19901040	6,000.00
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		76,850.05
TOTAL CURRENT ASSETS		4,163,444.52
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land Land	10601010	1,103,800.00
Land Improvements	10001010	1,105,000.00
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,455.33)
Infrastructure Assets		(_0, 00000)
Plant-Utility Plant in Service (UPIS)	10603110	34,466,080.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,810,560.05)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604071	(90,886.85)
Machinery and Equipment	10005010	
Machinery	10605010	49,350.00

Less: Accumulated Depreciation-Machinery	10605011	(6,251.01)
Office Equipment	10605020	375,820.67
Less: Accumulated Depreciation-Office Equipment	10605021	(201,391.45)
Other Equipment	10605990	499,569.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(215,832.87)
Motor Vehicles	10606010	1,471,605.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(369,085.32)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(36,295.47)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,625,737.28
TOTAL NON-CURRENT ASSETS		28,625,737.28
TOTAL ASSETS		32,789,181.80
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	701,427.00
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)-Per		0.00
Withholding Tax on GMP – Value Added Taxes(GVAT) Total Due to BIR	20201010-04	8,185.22 20,632.83
Due to GSIS	20201020	20,002.00
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
Total Due to GSIS	00004000	82,273.35
Due to Pag-IBIG	20201030	000.00
Pag-IBIG Premium Pag-IBIG Multi-Purpose Loan	20201030-01 20201030-02	6,000.60 10,886.90
Pag-IBIG Housing Loan	20201030-02	0.00
Total Due to Pag-IBIG	20201000 00	16,887.50
Due to PhilHealth	20201040	5,163.86
Due to NGAs	20201050	485,173.77
Total Inter-Agency Payables		610,131.31
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME		
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		2,019,368.79

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		1,946,266.98
TOTAL EQUITY		18,098,549.26
TOTAL LIABILITIES AND EQUITY		32,789,181.80
		0.00

PREPARED BY:

APPROVED BY:

IMELDA D. BACNAT Sr. Accounting Processor A

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

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	10102020	737,739.21
Total Cash and Cash Equivalents	10102050	1,459,297.78
Receivables		1,433,237.70
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,898,832.74
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,793,750.86
Other Receivables		
Receivables-Disallowances/Charges	10305010	303,021.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	24,710.41
Total Other Receivables		339,205.44
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 Total Inventories	10404990	285,074.66
		701,435.16
Other Assets		
Advances	10001010	0.00
Advances to Officers and Employees	19901040	0.00
Prepayments Advances to Contractors	19902010	70,850.05
Total Other Assets	19902010	70,850.05
TOTAL CURRENT ASSETS		4,364,539.29
		4,304,333.23
NON-CURRENT ASSETS		
Property, Plant, and Equipment Land		
Land	10601010	1,103,800.00
Land Improvements	10001010	1,100,000.00
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,663.36)
Infrastructure Assets		. ,
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(8,905,445.98)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement Machinery and Equipment	10604071	(91,420.37)
Machinery and Equipment Machinery	10605010	49,350.00
Machinery	10000010	40,000.00

Less: Accumulated Depreciation-Machinery	10605011	(6,641.70)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(205,944.21)
Other Equipment	10605990	499,569.72
Less: Accumulated Depreciation-Other Equipment	10605991	(223,742.72)
Transportation Equipment Motor Vehicles	10606010	1 477 105 46
	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles Furniture, Fixtures and Books	10606011	(380,490.53)
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(37,546.18)
Other Property, Plant and Equipment	10007011	(07,040.10)
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,550,000.58
TOTAL NON-CURRENT ASSETS		28,550,000.58
TOTAL ASSETS		32,914,539.87
IUTAL ASSETS		52,914,559.87
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	585,681.00
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)-Per		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	14,171.67
Total Due to BIR Due to GSIS	20201020	27,691.07
Life and Retirement Premium	20201020	46,676.91
ECC	20201020-01 20201020-02	1,200.00
Salary Loan	20201020-02	32,632.05
Policy Loan	20201020-04	0.00
Total Due to GSIS		80,508.96
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
Total Due to Pag-IBIG Due to PhilHealth	20201040	16,889.48 5,166.58
Due to NGAs	20201040	485,173.77
Total Inter-Agency Payables	20201030	<u>615,429.86</u>
Trust Liabilities		015,425.80
	20401040	40 010 70
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	20404050	001 AEA 64
Customers' Deposit Other Deferred Credits	20401050 20501990	281,454.64 362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME	20001000	<u>643,824.45</u>
TOTAL CURRENT LIABILITIES		1,908,921.34
		1,500,921.94

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:	

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
Total Cash and Cash Equivalents	10102000	1,475,376.85
Receivables		2,470,070100
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,894,024.88
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,788,943.00
Other Receivables		,,
Receivables-Disallowances/Charges	10305010	293,358.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	24,710.41
Total Other Receivables		329,542.44
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
Total Inventories		834,214.66
Other Assets		
Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments Advances to Contractors	10002010	70 950 05
Total Other Assets	19902010	70,850.05
TOTAL CURRENT ASSETS		70,850.05
IUTAL CORRENT ASSETS		4,498,927.00
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land Land	10601010	1,103,800.00
Land Improvements	10001010	1,103,000.00
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,871.39)
Infrastructure Assets		(,)
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(9,000,901.91)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604071	(91,953.89)
Machinery and Equipment	10605010	10 250 00
Machinery	10605010	49,350.00

Less: Accumulated Depreciation-Machinery	10605011	(7,032.39)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(210,558.72)
Other Equipment	10605990	499,569.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(231,652.57)
Motor Vehicles	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(391,939.28)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(38,796.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,428,188.59
TOTAL NON-CURRENT ASSETS		28,428,188.59
TOTAL ASSETS		32,927,115.59
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	469,476.00
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)-Pe		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	15,230.14
Total Due to BIR	00004000	31,629.57
Due to GSIS Life and Retirement Premium	20201020	46,676.91
ECC	20201020-01 20201020-02	1,200.00
Salary Loan	20201020-02	32,632.05
Policy Loan	20201020-04	0.00
Total Due to GSIS		80,508.96
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
Total Due to Pag-IBIG Due to PhilHealth	20201040	12,762.34 5,166.58
Due to NGAs	20201040	485,173.77
Total Inter-Agency Payables	20201000	615,241.22
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	20701070	+J,J10.70
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		1,792,527.70
		_,,

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		2,311,041.86
TOTAL EQUITY		18,463,324.14
TOTAL LIABILITIES AND EQUITY	_	32,927,115.59
		0.00
PREPARED BY:	APPROVED BY:	0.00

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
Total Cash and Cash Equivalents	10102000	1,475,376.85
Receivables		2,470,070100
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,894,024.88
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,788,943.00
Other Receivables		,,
Receivables-Disallowances/Charges	10305010	293,358.16
Due from Officers and Employees	10305020	11,473.87
Other Receivables	10305990	24,710.41
Total Other Receivables		329,542.44
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
Total Inventories		834,214.66
Other Assets		
Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments Advances to Contractors	10002010	70 950 05
Total Other Assets	19902010	70,850.05
TOTAL CURRENT ASSETS		70,850.05
IUTAL CORRENT ASSETS		4,498,927.00
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land Land	10601010	1,103,800.00
Land Improvements	10001010	1,103,000.00
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(26,871.39)
Infrastructure Assets		(,)
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(9,000,901.91)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604071	(91,953.89)
Machinery and Equipment	10605010	10 250 00
Machinery	10605010	49,350.00

Less: Accumulated Depreciation-Machinery	10605011	(7,032.39)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(210,558.72)
Other Equipment	10605990	499,569.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(231,652.57)
Motor Vehicles	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(391,939.28)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	78,992.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(38,796.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,428,188.59
TOTAL NON-CURRENT ASSETS		28,428,188.59
TOTAL ASSETS		32,927,115.59
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	469,476.00
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)-Pe		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	15,230.14
Total Due to BIR	00004000	31,629.57
Due to GSIS Life and Retirement Premium	20201020	46,676.91
ECC	20201020-01 20201020-02	1,200.00
Salary Loan	20201020-02	32,632.05
Policy Loan	20201020-04	0.00
Total Due to GSIS		80,508.96
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
Total Due to Pag-IBIG Due to PhilHealth	20201040	12,762.34 5,166.58
Due to NGAs	20201040	485,173.77
Total Inter-Agency Payables	20201000	615,241.22
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	20701070	+J,J10.70
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		1,792,527.70
		_,,

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		2,311,041.86
TOTAL EQUITY		18,463,324.14
TOTAL LIABILITIES AND EQUITY	_	32,927,115.59
		0.00
PREPARED BY:	APPROVED BY:	0.00

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

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
Total Cash and Cash Equivalents	10102050	1,982,190.42
Receivables		1,502,150.42
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,844,681.80
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables	10001011	1,739,599.92
Other Receivables		1,733,333.32
Receivables-Disallowances/Charges	10305010	273,732.16
Due from Officers and Employees	10305020	10,973.87
Other Receivables	10305990	24,710.41
Total Other Receivables		309,416.44
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
Total Inventories		764,038.66
Other Assets		
Advances		
Advances to Officers and Employees	19901040	143.53
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		70,993.58
TOTAL CURRENT ASSETS		4,866,239.02
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(27,287.45)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	34,502,080.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(9,191,813.77)
Buildings and Other Structures	10604070	000 475 00
Water Plant, Structure and Improvement	10604070 10604071	202,175.00 (93,020.93)
Less: Accumulated Depreciation-Water Plant, Structure and Improvement Machinery and Equipment	10004071	(93,020.93)
Machinery	10605010	49,350.00
,		,

Less: Accumulated Depreciation-Machinery	10605011	(7,813.77)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(219,787.74)
Other Equipment	10605990	549,419.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(248,051.80)
Motor Vehicles	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(414,836.78)
Furniture, Fixtures and Books		
Furniture and Fixtures	10607010	96,492.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(41,298.31)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		28,251,335.08
TOTAL NON-CURRENT ASSETS		28,251,335.08
TOTAL ASSETS		33,117,574.10
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		
Current Portion of Loans Payable-Domestic	20102040	236,023.00
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)-Pe		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	6,844.54
Total Due to BIR Due to GSIS	20201020	20,255.95
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
Total Due to GSIS		75,720.34
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 Total Due to Pag-IBIG	20201030-03	0.00 12,762.34
Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	482,682.70
Total Inter-Agency Payables		596,587.91
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	20101040	-3,310.70
Customers' Deposit	20401050	281,454.64
Other Deferred Credits	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		1,540,421.39
		_,,

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		2,753,606.68
TOTAL EQUITY		18,905,888.96
TOTAL LIABILITIES AND EQUITY	_	33,117,574.10
		0.00
PREPARED BY:	APPROVED BY:	0.00

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	10101020	10,000.00
Cash in Bank-Local Currency, Current Account	10102020	335,738.85
-	10102020	
Cash in Bank-Local Currency, Savings Account	10102030	858,015.59
Total Cash and Cash Equivalents		1,203,754.46
Receivables		
Loans and Receivable Accounts Accounts Receivables	10301010	1 905 639 44
		1,895,638.44
Less: Allowance for Impairment-Accounts Receivable	10301011	(105,081.88)
Total Receivables		1,790,556.56
Other Receivables	10005010	
Receivables-Disallowances/Charges	10305010	368,000.66
Due from Officers and Employees Other Receivables	10305020 10305990	10,973.87 24,710.41
Total Other Receivables	10303990	
		403,684.94
Inventories		
Inventory Held for Consumption	40404040	0.00
Office Supplies Inventory	10404010	0.00
Accountable Forms, Plates and Stickers Inventory Chemical and Filtering Supplies Inventory	10404020 10404120	246,760.50 169,600.00
Other Supplies and Materials Inventory	10404120	338,334.16
Total Inventories	10404000	754,694.66
Other Assets		754,054.00
Advances	10001010	0.00
Advances to Officers and Employees	19901040	0.00
Prepayments Advances to Contractors	19902010	70 950 05
	19902010	70,850.05
Total Other Assets		70,850.05
TOTAL CURRENT ASSETS		4,223,540.67
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	1,103,800.00
Land Improvements	4000000	70 004 50
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(27,495.48)
Infrastructure Assets Plant-Utility Plant in Service (UPIS)	10603110	36,740,348.99
, ,	10603111	
Less: Accumulated Depreciation-Plant (UPIS) Buildings and Other Structures	10003111	(9,287,269.70)
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement	10604070	(93,554.45)
Machinery and Equipment		(00,000)
Machinery	10605010	49,350.00
-		

Less: Accumulated Depreciation-Machinery	10605011	(8,204.46)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(224,402.25)
Other Equipment	10605990	572,054.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(256,541.18)
Motor Vehicles	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(426,285.53)
Furniture, Fixtures and Books		(
Furniture and Fixtures	10607010	96,492.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(42,826.10)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		30,389,569.48
TOTAL NON-CURRENT ASSETS		30,389,569.48
TOTAL ASSETS		34,613,110.15
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables		
Accounts Payables	20101010	14,067.33
Due to Officers and Employees	20101020	0.00
Total Payables		14,067.33
Bills/Bonds/Loans Payable		,
Current Portion of Loans Payable-Domestic	20102040	118,421.00
Inter-Agency Payables	20102010	
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)-Per	centac 20201010-03	0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	120,902.95
Total Due to BIR		162,496.50
Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC Salary Loan	20201020-02 20201020-03	1,200.00 30,447.99
Policy Loan	20201020-03	0.00
Total Due to GSIS	20201020 04	78,324.90
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
Total Due to Pag-IBIG	00004040	13,043.73
Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	2,135,129.37
Total Inter-Agency Payables		2,394,161.08
Trust Liabilities		
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	00404050	004 454 04
Customers' Deposit Other Deferred Credits	20401050	281,454.64
	20501990	362,369.81
TOTAL DEFERRED CREDITS/UNEARNED INCOME		643,824.45
TOTAL CURRENT LIABILITIES		3,220,392.56

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	12,189,440.28
Net Income		2,469,171.56
TOTAL EQUITY		18,721,453.84
TOTAL LIABILITIES AND EQUITY	_	34,613,110.15
		0.00
PREPARED BY:	APPROVED BY:	0.00

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	10102020	358,160.95
Total Cash and Cash Equivalents	10102050	761,572.21
Receivables		/01,5/2.21
Loans and Receivable Accounts		
Accounts Receivables	10301010	1,819,950.41
Less: Allowance for Impairment-Accounts Receivable	10301010	(140,090.78)
Total Receivables	10001011	1,679,859.63
Other Receivables		1,079,059.05
Receivables-Disallowances/Charges	10305010	368,000.66
Due from Officers and Employees	10305020	10,973.87
Other Receivables	10305990	24,710.41
Total Other Receivables		403,684.94
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
Total Inventories		459,573.66
Other Assets		
Advances		
Advances to Officers and Employees	19901040	0.00
Prepayments		
Advances to Contractors	19902010	70,850.05
Total Other Assets		70,850.05
TOTAL CURRENT ASSETS		3,375,540.49
NON-CURRENT ASSETS		
Property, Plant, and Equipment		
Land		
Land	10601010	1,103,800.00
Land Improvements		
Other Land Improvements	10602990	78,831.50
Less: Accumulated Depreciation-Other Land Improvements	10602991	(27,703.51)
Infrastructure Assets		
Plant-Utility Plant in Service (UPIS)	10603110	36,871,408.99
Less: Accumulated Depreciation-Plant (UPIS)	10603111	(9,390,227.11)
Buildings and Other Structures		
Water Plant, Structure and Improvement	10604070	202,175.00
Less: Accumulated Depreciation-Water Plant, Structure and Improvement Machinery and Equipment	10604071	(94,087.97)
Machinery	10605010	49,350.00
Machinery	10000010	49,000.00

Less: Accumulated Depreciation-Machinery	10605011	(8,595.15)
Office Equipment	10605020	379,720.67
Less: Accumulated Depreciation-Office Equipment	10605021	(229,016.76)
Other Equipment	10605990	572,054.72
Less: Accumulated Depreciation-Other Equipment Transportation Equipment	10605991	(265,388.95)
Motor Vehicles	10606010	1,477,105.46
Less: Accumulated Depreciation-Motor Vehicles	10606011	(437,734.28)
Furniture, Fixtures and Books	10000011	(101,101.20)
Furniture and Fixtures	10607010	96,492.00
Less: Accumulated Depreciation-Furniture and Fixtures	10607011	(44,353.89)
Other Property, Plant and Equipment		
Other Property, Plant and Equipment	10698990	56,270.29
Total Property, Plant, and Equipment Other Assets		30,390,101.01
TOTAL NON-CURRENT ASSETS		30,390,101.01
TOTAL ASSETS		33,765,641.50
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Payables Accounts Payables	20101010	18,540.83
Due to Officers and Employees	20101010	0.00
Total Payables	20101020	18,540.83
Bills/Bonds/Loans Payable		10,040.00
Current Portion of Loans Payable-Domestic	20102040	1,032,517.00
-	20102040	1,032,317.00
Inter-Agency Payables Due to BIR	20201010	
Withholding Tax on Compensation	20201010	10,952.18
Expanded Withholding Tax	20201010-02	35,369.38
Withholding Tax on Government Money Payments (GMP)-Per		0.00
Withholding Tax on GMP – Value Added Taxes (GVAT)	20201010-04	88,030.89
Total Due to BIR		134,352.45
Due to GSIS	20201020	
Life and Retirement Premium	20201020-01	46,676.91
ECC	20201020-02	1,200.00
Salary Loan Policy Loan	20201020-03 20201020-04	28,016.98 0.00
Total Due to GSIS	20201020-04	75,893.89
Due to Pag-IBIG	20201030	. 0,000.000
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
Total Due to Pag-IBIG	00004040	16,343.37
Due to PhilHealth	20201040	5,166.58
Due to NGAs	20201050	1,950,879.37
Total Inter-Agency Payables		2,182,635.66
Trust Liabilities	00404040	
Guaranty/Security Deposits Payable	20401040	49,918.70
DEFERRED CREDITS/UNEARNED INCOME	00404050	004 454 04
Customers' Deposit Other Deferred Credits	20401050 20501990	281,454.64
TOTAL DEFERRED CREDITS/UNEARNED INCOME	2000 1990	<u>362,369.81</u> 643,824.45
TOTAL DEFERRED CREDITS/ONEARNED INCOME TOTAL CURRENT LIABILITIES		3,927,436.64
		5,527,430.04

Non-current Portion of Loans Payable-Domestic	20102040	11,638,746.75
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	12,189,440.28
Net Income		1,947,175.83
TOTAL EQUITY		18,199,458.11
TOTAL LIABILITIES AND EQUITY	-	33,765,641.50
		0.00
PREPARED BY:	APPROVED BY:	0.00
PREPARED DT.	APPROVED BY:	