

Republic of the Philippines
PULUPANDAN WATER DISTRICT
 STATEMENT OF FINANCIAL POSITION
 AUGUST 31,2020

ASSETS

Current Assets	
Cash and Cash Equivalents	
Cash on Hand	77,251.31
Cash Collecting Officers	72,251.31
Petty Cash	5,000.00
Cash in Bank-Local Currency, Current Account	10,515,098.51
Cash In Bank - Land Bank, Current Account	10,515,098.51
Cash in Bank-Local Currency, Savings Account	1,763,335.56
Cash In Bank - LB, Savings Account	1,763,335.56
Total Cash and Cash Equivalents	12,355,685.38
Receivables	392,187.49
Loans and Receivable Accounts	
Accounts Receivable	392,187.49
Other Receivables	
Due from Officers and Employees	-
Other Receivables	0.00
Inventories	852,526.33
Inventory Held for Consumption	
Office Supplies Inventory	146,354.79
Other Supplies and Materials Inventory	706,171.54
Other Assets	33,045.44
Advances for Payroll	20,000.00
Other Deferred charges	13,045.44
Total Current Assets	13,633,444.64
Non-Current Assets	
Property, Plant and Equipment	
Plant (UPIS), Net	15,989,154.90
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	3,930,093.29
Machinery and Equipment, Net	220,539.82
Machinery and Equipment	575,042.25
Accum. Depr. - Machinery and Equipment	354,502.43
Furnitures and Fixtures, Net	18,996.85
Furnitures and Fixtures	60,892.65
Accum. Depr. - Furnitures and Fixtures	41,895.80
Transportation Equipment, Net	11,883.00
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	78,227.00
Total Property, Plant and Equipment	16,240,574.57
Intangible Assets	
Intangible Assets, Net	6,600.00
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	113,400.00
Total Intangible Assets	8,400.00

Total Non-Current Assets	<u>16,247,174.57</u>
TOTAL ASSETS	<u>29,880,619.21</u>

LIABILITIES AND EQUITY

Current Liabilities

Financial Liabilities

Accounts Payable
Due to Officers and Employees

Inter - Agency Payables **41,851.79**

Due to BIR 24,715.53
Due to GSIS 13,502.65
Due to PAG-IBIG 3,630.03
Due to PHILHEALTH 3.58

Other Liability Accounts **0**

Total Current Liabilities **41,851.79**

Non-Current Liabilities **0**

Loans Payable - Domestic 6,942,131.17

Total Non-Current Liabilities **6,942,131.17**

TOTAL LIABILITIES **6,983,982.96**

Equity

Government Equity

Retained Earnings - Beginning **21,994,953.88**

Add : Net Income Year to Date **901,682.37**

Total Retained Earnings **22,896,636.25**


: Prior Period Adjustments **0.00**

Retained Earnings/(Deficit) **22,896,636.25**

Total Equity **22,896,636.25**

TOTAL LIABILITIES and EQUITY **29,880,619.21**

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