

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT APRIL 30, 2019**

ASSETS

Current Assets

Cash and Cash Equivalents		15,518,212.18
	Cash on Hand	487,899.51
10101010	Cash-Collecting Officers	467,899.51
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	15,030,312.67
10102020	Cash in Bank-Local Currency, Current Account	15,030,312.67
	Receivables	18,673,130.99
	Loans and Receivable Accounts	16,019,454.53
10301010	Accounts Receivable	16,301,048.35
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	16,019,454.53
	Other Receivables	2,653,676.46
10305020	Due from Officers and Employees	474,594.49
10305990	Other Receivables	2,179,081.97
	Net Value-Other Receivables	2,179,081.97
	Inventories	16,667,457.85
	Inventory Held for Consumption	16,667,457.85
10404010	Office Supplies Inventory	153,370.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	153,370.00
10404120	Chemical and Filtering Supplies Inventory	301,995.35
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	301,995.35
10404130	Construction Materials Inventory	(110,683.22)
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	(110,683.22)
10404990	Other Supplies and Materials Inventory	16,322,775.72
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	16,322,775.72
	Other Current Assets	2,979,517.33

CABUYAO WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 2019

	Advances	<u>122,800.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	122,800.00
	Prepayments	<u>2,856,717.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,298,217.33
	Total Current Assets	<u>53,838,318.35</u>
Non-Current Assets		
	Property, Plant and Equipment	<u>250,746,920.28</u>
	Land	<u>34,168,271.31</u>
10601010	Land	<u>34,168,271.31</u>
	Net Value-Land	<u>34,168,271.31</u>
	Land Improvements	<u>915,340.85</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(339,983.15)</u>
	Net Value-Other Land Improvements	<u>915,340.85</u>
	Infrastructure Assets	<u>55,268,166.29</u>
10603040	Water Supply Systems	57,935,914.17
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(6,052,302.46)</u>
	Net Value-Water Supply Systems	<u>51,883,611.71</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(388,004.42)</u>
	Net Value-Power Supply Systems	<u>3,384,554.58</u>
	Buildings and Other Structures	<u>144,483,943.65</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(19,721,034.60)</u>
	Net Value-Water Plant, Structure and Improvements	<u>143,016,272.03</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(533,698.56)</u>
	Net Value-Other Structures	<u>1,467,671.62</u>
	Machinery and Equipment	<u>6,674,344.81</u>
10605020	Office Equipment	470,801.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(292,185.10)</u>
	Net Value-Office Equipment	<u>178,616.72</u>
10605030	Information and Communication Technology Equipment	1,661,654.96

CABUYAO WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 2019

10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,280,774.62)
	Net Value-Information and Communication Technology Equipment	380,880.34
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,548,097.27)
	Net Value-Other Machinery and Equipment	6,114,847.75
	Transportation Equipment	2,681,974.76
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,133,101.94)
	Net Value-Motor Vehicles	2,681,974.76
	Furniture, Fixtures and Books	68,140.86
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(468,325.38)
	Net Value-Furniture and Fixtures	68,140.86
	Leased Assets	2.79
10609020	Leased Assets, Buildings and Other Structures	309,303.75
10609021	<i>Accumulated Depreciation-Leased Assets, Buildings and Other Structures</i>	(309,300.96)
	Net Value-Leased Assets, Buildings and Other Structures	2.79
	Construction in Progress	6,486,734.96
10699020	Construction In Progress-Infrastructure Assets	6,089,294.96
10699030	Construction in Progress-Buildings and Other Structures	397,440.00
	Intangible Assets	270,497.53
	Intangible Assets	270,497.53
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(316,002.47)
	Net Value-Computer Software	225,497.53
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	45,000.00
	Other Non-Current Assets	8,938,294.98
	Restricted Fund	6,456,841.63
19904010	Restricted Fund	6,456,841.63
	Other Assets	2,481,453.35

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT APRIL 30, 2019**

19999990	Other Assets	2,481,453.35
	<i>Accumulated Impairment Losses-Other Assets</i>	-
	Net Value-Other Assets	2,481,453.35
Total Non-Current Assets		259,955,712.79
Total Assets		313,794,031.14

LIABILITIES

Current Liabilities

Financial Liabilities		2,856,175.26
Payables		2,856,175.26
20101010	Accounts Payable	2,600,809.65
20101020	Due to Officers and Employees	255,365.61
Inter-Agency Payables		605,198.22
Inter-Agency Payables		604,632.08
20201010	Due to BIR	392,922.69
20201020	Due to GSIS	149,535.41
20201030	Due to Pag-IBIG	24,027.82
20201040	Due to PhilHealth	38,146.16
Due to BSP/Other Banks/Others		566.14
20301050	Others	566.14
Total Current Liabilities		3,461,373.48

Non-Current Liabilities

Financial Liabilities		78,539,404.00
Bills/Bonds/Loans Payable		78,539,404.00
20102020	Bonds Payable-Domestic	110,927.00
	Net Value-Bonds Payable-Domestic	110,927.00
20102040	Loans Payable-Domestic	78,428,477.00
Other Payables		77,674,043.47
Other Payables		77,674,043.47

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT APRIL 30, 2019**

29999990	Other Payables	77,674,043.47
	Total Non-Current Liabilities	<u>156,213,447.47</u>
	Total Liabilities	<u>159,674,820.95</u>
 EQUITY 		
	Government Equity	<u>7,250,000.00</u>
	Government Equity	<u>7,250,000.00</u>
30101020	Government Equity	7,250,000.00
	Retained Earnings/(Deficit)	<u>146,869,210.19</u>
	Retained Earnings/(Deficit)	<u>146,869,210.19</u>
30701010	Retained Earnings/(Deficit)	146,869,210.19
	Total Equity	<u>154,119,210.19</u>
	Total Liabilities and Equity	<u><u>313,794,031.14</u></u>

Prepared by:



PAUL ALBERT Q. MEER
 Senior Corporate Accountant

Noted by:



ARNOLD G. VALENCIA
 General Manager