

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT AUGUST 31, 2019**

ASSETS

Current Assets

Cash and Cash Equivalents		<u>17,688,362.88</u>
	Cash on Hand	<u>478,180.30</u>
10101010	Cash-Collecting Officers	458,180.30
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	<u>17,210,182.58</u>
10102020	Cash in Bank-Local Currency, Current Account	17,210,182.58
	Receivables	<u>17,863,229.99</u>
	Loans and Receivable Accounts	<u>15,562,824.40</u>
10301010	Accounts Receivable	15,844,418.22
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	<u>(281,593.82)</u>
	Net Value-Accounts Receivable	<u>15,562,824.40</u>
	Other Receivables	<u>2,300,405.59</u>
10305020	Due from Officers and Employees	402,262.06
10305990	Other Receivables	<u>1,898,143.53</u>
	Net Value-Other Receivables	<u>1,898,143.53</u>
	Inventories	<u>14,524,947.28</u>
	Inventory Held for Consumption	<u>14,524,947.28</u>
10404010	Office Supplies Inventory	218,490.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	<u>-</u>
	Net Value-Office Supplies Inventory	<u>218,490.00</u>
10404120	Chemical and Filtering Supplies Inventory	26,910.00
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	<u>-</u>
	Net Value-Chemical and Filtering Supplies Inventory	<u>26,910.00</u>
10404130	Construction Materials Inventory	323,830.04
	<i>Allowance for Impairment-Construction Materials Inventory</i>	<u>-</u>
	Net Value-Construction Materials Inventory	<u>323,830.04</u>
10404990	Other Supplies and Materials Inventory	13,955,717.24
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	<u>-</u>
	Net Value-Other Supplies and Materials Inventory	<u>13,955,717.24</u>
	Other Current Assets	<u>4,940,843.19</u>

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	Advances	<u>2,061,925.86</u>
19901020	Advances for Payroll	1,896,545.86
19901040	Advances to Officers and Employees	165,380.00
	Prepayments	<u>2,878,917.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,320,417.33
	Total Current Assets	<u>55,017,383.34</u>
 Non-Current Assets		
	Property, Plant and Equipment	<u>253,235,853.93</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>894,418.81</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(360,905.19)</u>
	Net Value-Other Land Improvements	<u>894,418.81</u>
	Infrastructure Assets	<u>61,024,343.02</u>
10603040	Water Supply Systems	65,016,538.76
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(7,132,621.60)</u>
	Net Value-Water Supply Systems	<u>57,883,917.16</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(632,133.14)</u>
	Net Value-Power Supply Systems	<u>3,140,425.86</u>
	Buildings and Other Structures	<u>141,738,299.05</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(22,433,323.04)</u>
	Net Value-Water Plant, Structure and Improvements	<u>140,303,983.59</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(567,054.72)</u>
	Net Value-Other Structures	<u>1,434,315.46</u>
	Machinery and Equipment	<u>6,696,054.96</u>
10605020	Office Equipment	647,599.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(312,891.98)</u>
	Net Value-Office Equipment	<u>334,707.84</u>
10605030	Information and Communication Technology Equipment	1,722,654.96

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10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,330,269.85)
	Net Value-Information and Communication Technology Equipment	392,385.11
10605140	Technical and Scientific Equipment	458,426.51
10605141	Accumulated Depreciation- Technical and Scientific Equipment	(3,820.21)
	Net Value-Technical and Scientific Equipment	454,606.30
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,148,589.31)
	Net Value-Other Machinery and Equipment	5,514,355.71
	Transportation Equipment	2,520,801.04
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,294,275.66)
	Net Value-Motor Vehicles	2,520,801.04
	Furniture, Fixtures and Books	54,004.44
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(482,461.80)
	Net Value-Furniture and Fixtures	54,004.44
	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	6,139,658.51
10699020	Construction In Progress-Infrastructure Assets	6,100,068.51
10699030	Construction in Progress-Buildings and Other Structures	39,590.00
	Intangible Assets	243,148.01
	Intangible Assets	243,148.01
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(343,351.99)
	Net Value-Computer Software	198,148.01
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	7,624,466.76
	Restricted Fund	7,437,474.41

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19904010	Restricted Fund	7,437,474.41
	Other Assets	<u>186,992.35</u>
19999990	Other Assets	186,992.35
	<i>Accumulated Impairment Losses-Other Assets</i>	<u>-</u>
	Net Value-Other Assets	<u>186,992.35</u>
	Total Non-Current Assets	<u>261,103,468.70</u>
	Total Assets	<u>316,120,852.04</u>

LIABILITIES

Current Liabilities


	Financial Liabilities	<u>2,715,033.67</u>
	Payables	<u>2,715,033.67</u>
20101010	Accounts Payable	2,439,815.01
20101020	Due to Officers and Employees	275,218.66
	Inter-Agency Payables	<u>356,809.73</u>
	Inter-Agency Payables	<u>357,023.55</u>
20201010	Due to BIR	517,446.50
20201020	Due to GSIS	(128,704.76)
20201030	Due to Pag-IBIG	(44,893.23)
20201040	Due to PhilHealth	13,175.04
	Due to BSP/Other Banks/Others	<u>(213.82)</u>
20301050	Others	(213.82)
	Total Current Liabilities	<u>3,071,843.40</u>


Non-Current Liabilities

	Financial Liabilities	<u>78,273,169.00</u>
	Bills/Bonds/Loans Payable	<u>78,273,169.00</u>
20102020	Bonds Payable-Domestic	<u>110,927.00</u>
	Net Value-Bonds Payable-Domestic	<u>110,927.00</u>
20102040	Loans Payable-Domestic	<u>78,162,242.00</u>

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	Other Payables	<u>75,720,839.06</u>
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29999990	Other Payables	75,720,839.06
	Total Non-Current Liabilities	<u>153,994,008.06</u>
	Total Liabilities	<u>157,065,851.46</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>151,805,000.58</u>
	Retained Earnings/(Deficit)	<u>151,805,000.58</u>
30701010	Retained Earnings/(Deficit)	151,805,000.58
	Total Equity	<u>159,055,000.58</u>
	Total Liabilities and Equity	<u><u>316,120,852.04</u></u>

Prepared by:

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Noted by:

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