

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

ASSETS

Current Assets

| | | |
|----------|---------------------------------------------------------------------------|----------------------|
| | Cash and Cash Equivalents | 20,473,151.05 |
| | Cash on Hand | 647,162.68 |
| 10101010 | Cash-Collecting Officers | 627,162.68 |
| 10101020 | Petty Cash | 20,000.00 |
| | Cash in Bank-Local Currency | 19,825,988.37 |
| 10102020 | Cash in Bank-Local Currency, Current Account | 19,825,988.37 |
| | Receivables | 18,086,831.21 |
| | Loans and Receivable Accounts | 16,130,597.83 |
| 10301010 | Accounts Receivable | 16,412,191.65 |
| 10301011 | <i>Allowance for Impairment-Accounts Receivable</i> | (281,593.82) |
| | Net Value-Accounts Receivable | 16,130,597.83 |
| | Other Receivables | 1,956,233.38 |
| 10305020 | Due from Officers and Employees | 371,420.74 |
| 10305990 | Other Receivables | 1,584,812.64 |
| | <i>Allowance for Impairment-Other Receivables</i> | - |
| | Net Value-Other Receivables | 1,584,812.64 |
| | Inventories | 17,637,128.75 |
| | Inventory Held for Consumption | 17,637,128.75 |
| 10404010 | Office Supplies Inventory | 236,360.00 |
| | <i>Allowance for Impairment-Office Supplies Inventory</i> | - |
| | Net Value-Office Supplies Inventory | 236,360.00 |
| 10404120 | Chemical and Filtering Supplies Inventory | 952,079.00 |
| | <i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i> | - |
| | Net Value-Chemical and Filtering Supplies Inventory | 952,079.00 |
| 10404130 | Construction Materials Inventory | 792,966.61 |
| | <i>Allowance for Impairment-Construction Materials Inventory</i> | - |
| | Net Value-Construction Materials Inventory | 792,966.61 |
| 10404990 | Other Supplies and Materials Inventory | 15,655,723.14 |
| | <i>Allowance for Impairment-Other Supplies and Materials Inventory</i> | - |
| | Net Value-Other Supplies and Materials Inventory | 15,655,723.14 |
| | Other Current Assets | 2,959,617.33 |
| | Advances | 80,700.00 |
| 19901020 | Advances for Payroll | - |
| 19901040 | Advances to Officers and Employees | 80,700.00 |
| | Prepayments | 2,878,917.33 |
| 19902010 | Advances to Contractors | 558,500.00 |
| 19902990 | Other Prepayments | 2,320,417.33 |

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| | | |
|--------------------------------------|-----------------------------------------------------------------------------------------|------------------------------|
| Total Current Assets | | <u>59,156,728.34</u> |
| Non-Current Assets | | |
| Property, Plant and Equipment | | <u>249,728,323.78</u> |
| | Land | <u>34,168,271.31</u> |
| 10601010 | Land | 34,168,271.31 |
| | <i>Accumulated Impairment Losses-Land</i> | <u>-</u> |
| | Net Value-Land | <u>34,168,271.31</u> |
| | Land Improvements | <u>873,496.77</u> |
| 10602990 | Other Land Improvements | 1,255,324.00 |
| 10602991 | <i>Accumulated Depreciation-Other Land Improvements</i> | (381,827.23) |
| | <i>Accumulated Impairment Losses-Other Land Improvements</i> | <u>-</u> |
| | Net Value-Other Land Improvements | <u>873,496.77</u> |
| | Infrastructure Assets | <u>60,641,885.18</u> |
| 10603040 | Water Supply Systems | 65,533,638.76 |
| 10603041 | <i>Accumulated Depreciation-Water Supply Systems</i> | (8,243,293.72) |
| | <i>Accumulated Impairment Losses-Water Supply Systems</i> | <u>-</u> |
| | Net Value-Water Supply Systems | <u>57,290,345.04</u> |
| 10603050 | Power Supply Systems | 4,227,802.00 |
| 10603051 | <i>Accumulated Depreciation-Power Supply Systems</i> | (876,261.86) |
| | <i>Accumulated Impairment Losses-Power Supply Systems</i> | <u>-</u> |
| | Net Value-Power Supply Systems | <u>3,351,540.14</u> |
| | Buildings and Other Structures | <u>138,992,654.45</u> |
| 10604070 | Water Plant, Structure and Improvements | 162,737,306.63 |
| 10604071 | <i>Accumulated Depreciation-Water Plant, Structure and Improvements</i> | (25,145,611.48) |
| | <i>Accumulated Impairment Losses-Water Plant, Structure and Improvements</i> | <u>-</u> |
| | Net Value-Water Plant, Structure and Improvements | <u>137,591,695.15</u> |
| 10604990 | Other Structures | 2,001,370.18 |
| 10604991 | <i>Accumulated Depreciation-Other Structures</i> | (600,410.88) |
| | <i>Accumulated Impairment Losses-Other Structures</i> | <u>-</u> |
| | Net Value-Other Structures | <u>1,400,959.30</u> |
| | Machinery and Equipment | <u>6,077,235.03</u> |
| 10605020 | Office Equipment | 647,599.82 |
| 10605021 | <i>Accumulated Depreciation-Office Equipment</i> | (342,438.66) |
| | <i>Accumulated Impairment Losses-Office Equipment</i> | <u>-</u> |
| | Net Value-Office Equipment | <u>305,161.16</u> |
| 10605030 | Information and Communication Technology Equipment | 1,765,649.96 |
| 10605031 | <i>Accumulated Depreciation-Information and Communication Technology Equipment</i> | (1,366,725.26) |
| | <i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i> | <u>-</u> |

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| | | |
|----------|------------------------------------------------------------------------------------|---------------------|
| | Net Value-Information and Communication Technology Equipment | 398,924.70 |
| 10605140 | Technical and Scientific Equipment | 458,426.51 |
| 10605141 | Accumulated Depreciation- Technical and Scientific Equipment | (19,101.05) |
| | Accumulated Impairment Losses-Technical and Scientific Equipment | - |
| | Net Value-Technical and Scientific Equipment | 439,325.46 |
| 10605990 | Other Machinery and Equipment | 13,662,945.02 |
| 10605991 | <i>Accumulated Depreciation-Other Machinery and Equipment</i> | (8,729,121.31) |
| | <i>Accumulated Impairment Losses-Other Machinery and Equipment</i> | - |
| | Net Value-Other Machinery and Equipment | 4,933,823.71 |
| | Transportation Equipment | 2,639,385.74 |
| 10606010 | Motor Vehicles | 5,099,576.70 |
| 10606011 | <i>Accumulated Depreciation-Motor Vehicles</i> | (2,460,190.96) |
| | <i>Accumulated Impairment Losses-Motor Vehicles</i> | - |
| | Net Value-Motor Vehicles | 2,639,385.74 |
| | Furniture, Fixtures and Books | 40,158.00 |
| 10607010 | Furniture and Fixtures | 536,466.24 |
| 10607011 | <i>Accumulated Depreciation-Furniture and Fixtures</i> | (496,308.24) |
| | <i>Accumulated Impairment Losses-Furniture and Fixtures</i> | - |
| | Net Value-Furniture and Fixtures | 40,158.00 |
| 10607020 | Books | - |
| 10607021 | <i>Accumulated Depreciation-Books</i> | - |
| | <i>Accumulated Impairment Losses-Books</i> | - |
| | Net Value-Books | - |
| | 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) |
| | <i>Accumulated Impairment Losses-Leased Assets, Buildings and Other Structures</i> | - |
| | Net Value-Leased Assets, Buildings and Other Structures | 2.79 |
| | Construction in Progress | 6,295,234.51 |
| 10699020 | Construction In Progress-Infrastructure Assets | 6,167,584.51 |
| 10699030 | Construction in Progress-Buildings and Other Structures | 127,650.00 |
| | Intangible Assets | 217,698.41 |
| | Intangible Assets | 217,698.41 |
| 10801020 | Computer Software | 541,500.00 |
| 10801021 | <i>Accumulated Amortization-Computer Software</i> | (368,801.59) |
| | <i>Accumulated Impairment Losses-Computer Software</i> | - |
| | Net Value-Computer Software | 172,698.41 |
| 10801980 | Other Intangible Assets | 45,000.00 |
| 10801981 | <i>Accumulated Amortization-Other Intangible Assets</i> | - |
| | <i>Accumulated Impairment Losses-Other Intangible Assets</i> | - |

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| | |
|---------------------------------------------------|-----------------------|
| | 45,000.00 |
| Net Value-Other Intangible Assets | |
| 11201010 Deferred Tax Asset | - |
| Other Non-Current Assets | 8,455,585.31 |
| Restricted Fund | 8,268,592.96 |
| 19904010 Restricted Fund | 8,268,592.96 |
| Other Assets | 186,992.35 |
| 19999990 Other Assets | 186,992.35 |
| <i>Accumulated Impairment Losses-Other Assets</i> | - |
| Net Value-Other Assets | 186,992.35 |
| Total Non-Current Assets | 258,401,607.50 |
| Total Assets | 317,558,335.84 |

LIABILITIES

Current Liabilities

| | |
|--------------------------------------------|---------------------|
| | 3,496,989.53 |
| Financial Liabilities | |
| Payables | 3,496,989.53 |
| 20101010 Accounts Payable | 3,185,510.90 |
| 20101020 Due to Officers and Employees | 311,478.63 |
| 20101040 Interest Payable | - |
| Bills/Bonds/Loans Payable | - |
| Bonds Payable-Domestic | - |
| Net-Bonds Payable-Domestic | - |
| Loans Payable-Domestic | - |
| Inter-Agency Payables | 1,645,847.23 |
| Inter-Agency Payables | 1,645,847.23 |
| 20201010 Due to BIR | 1,137,822.54 |
| 20201020 Due to GSIS | 330,343.41 |
| 20201030 Due to Pag-IBIG | 123,757.26 |
| 20201040 Due to PhilHealth | 53,924.02 |
| Due to BSP/Other Banks/Others | - |
| 20301050 Others | - |
| Total Current Liabilities | 5,142,836.76 |

Non-Current Liabilities

| | |
|------------------------------|---------------|
| | 89,214,893.26 |
| Financial Liabilities | |


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| | | |
|----------|--------------------------------------|------------------------------|
| | Bills/Bonds/Loans Payable | <u>89,214,893.26</u> |
| 20102020 | Bonds Payable-Domestic | <u>110,927.00</u> |
| | Net Value-Bonds Payable-Domestic | <u>110,927.00</u> |
| 20102040 | Loans Payable-Domestic | 89,103,966.26 |
| | Other Payables | <u>169,596,882.25</u> |
| | Other Payables | <u>169,596,882.25</u> |
| 29999990 | Other Payables | 169,596,882.25 |
| | Total Non-Current Liabilities | <u>258,811,775.51</u> |
| | Total Liabilities | <u>263,954,612.27</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>46,353,723.57</u> |
| | Retained Earnings/(Deficit) | <u>46,353,723.57</u> |
| 30701010 | Retained Earnings/(Deficit) | 46,353,723.57 |
| | Total Equity | <u>53,603,723.57</u> |
| | Total Liabilities and Equity | <u><u>317,558,335.84</u></u> |

Prepared by:


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