

**CABUYAO WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 AS AT FEBRUARY 28, 2019**

ASSETS

Current Assets

	Cash and Cash Equivalents	14,517,422.05
	Cash on Hand	508,860.74
10101010	Cash-Collecting Officers	488,860.74
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	14,008,561.31
10102020	Cash in Bank-Local Currency, Current Account	14,008,561.31
	Receivables	17,404,179.01
	Loans and Receivable Accounts	14,679,457.53
10301010	Accounts Receivable	14,961,051.35
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	14,679,457.53
	Other Receivables	2,724,721.48
10305020	Due from Officers and Employees	528,826.71
10305990	Other Receivables	2,195,894.77
	Net Value-Other Receivables	2,195,894.77
	Inventories	15,218,175.72
	Inventory Held for Consumption	15,218,175.72
10404010	Office Supplies Inventory	168,170.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	168,170.00
10404120	Chemical and Filtering Supplies Inventory	278,065.35
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	278,065.35
10404130	Construction Materials Inventory	(236,983.74)
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	(236,983.74)
10404990	Other Supplies and Materials Inventory	15,008,924.11
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	15,008,924.11
	Other Current Assets	2,859,357.33

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	Advances	<u>2,640.00</u>
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	2,640.00
	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>49,999,134.11</u>
 Non-Current Assets		
	Property, Plant and Equipment	<u>252,002,855.57</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>925,801.87</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(329,522.13)</u>
	Net Value-Other Land Improvements	<u>925,801.87</u>
	Infrastructure Assets	<u>55,873,029.93</u>
10603040	Water Supply Systems	57,935,914.17
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(5,569,503.18)</u>
	Net Value-Water Supply Systems	<u>52,366,410.99</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(265,940.06)</u>
	Net Value-Power Supply Systems	<u>3,506,618.94</u>
	Buildings and Other Structures	<u>145,856,765.95</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(18,364,890.38)</u>
	Net Value-Water Plant, Structure and Improvements	<u>144,372,416.25</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(517,020.48)</u>
	Net Value-Other Structures	<u>1,484,349.70</u>
	Machinery and Equipment	<u>6,803,990.22</u>
10605020	Office Equipment	470,801.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(281,662.22)</u>
	Net Value-Office Equipment	<u>189,139.60</u>
10605030	Information and Communication Technology Equipment	1,626,664.96

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10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,247,515.27)
	Net Value-Information and Communication Technology Equipment	379,149.69
10605990	Other Machinery and Equipment	13,473,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,238,244.09)
	Net Value-Other Machinery and Equipment	6,235,700.93
	Transportation Equipment	2,762,561.62
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,052,515.08)
	Net Value-Motor Vehicles	2,762,561.62
	Furniture, Fixtures and Books	78,136.92
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(458,329.32)
	Net Value-Furniture and Fixtures	78,136.92
	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	5,534,294.96
10699020	Construction In Progress-Infrastructure Assets	5,534,294.96
10699030	Construction in Progress-Buildings and Other Structures	-
	Intangible Assets	284,172.29
	Intangible Assets	284,172.29
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(302,327.71)
	Net Value-Computer Software	239,172.29
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	8,713,105.27
	Restricted Fund	6,231,651.92
19904010	Restricted Fund	6,231,651.92
	Other Assets	2,481,453.35

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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		261,000,133.13
Total Assets		310,999,267.24

LIABILITIES

Current Liabilities

Financial Liabilities		1,635,180.02
Payables		1,635,180.02
20101010	Accounts Payable	1,398,997.60
20101020	Due to Officers and Employees	236,182.42
Inter-Agency Payables		800,951.24
Inter-Agency Payables		799,936.89
20201010	Due to BIR	591,981.18
20201020	Due to GSIS	146,989.88
20201030	Due to Pag-IBIG	22,869.02
20201040	Due to PhilHealth	38,096.81
Due to BSP/Other Banks/Others		1,014.35
20301050	Others	1,014.35
Total Current Liabilities		2,436,131.26

Non-Current Liabilities

Financial Liabilities		78,700,025.00
Bills/Bonds/Loans Payable		78,700,025.00
20102020	Bonds Payable-Domestic	110,927.00
	Net Value-Bonds Payable-Domestic	110,927.00
20102040	Loans Payable-Domestic	78,589,098.00
Other Payables		79,447,109.22
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29999990	Other Payables	79,447,109.22
	Total Non-Current Liabilities	<u>158,147,134.22</u>
	Total Liabilities	<u>160,583,265.48</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>143,166,001.76</u>
	Retained Earnings/(Deficit)	<u>143,166,001.76</u>
30701010	Retained Earnings/(Deficit)	143,166,001.76
	Total Equity	<u>150,416,001.76</u>
	Total Liabilities and Equity	<u><u>310,999,267.24</u></u>

Prepared by:



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Noted by:



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