

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

Current Assets

Cash and Cash Equivalents		14,224,488.17
	Cash on Hand	377,175.51
10101010	Cash-Collecting Officers	357,175.51
10101020	Petty Cash	20,000.00
	Cash in Bank-Local Currency	13,847,312.66
10102020	Cash in Bank-Local Currency, Current Account	13,847,312.66
Receivables		17,490,194.88
	Loans and Receivable Accounts	14,700,989.22
10301010	Accounts Receivable	14,982,583.04
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	14,700,989.22
	Other Receivables	2,789,205.66
10305020	Due from Officers and Employees	572,611.60
10305990	Other Receivables	2,216,594.06
	<i>Allowance for Impairment-Other Receivables</i>	-
	Net Value-Other Receivables	2,216,594.06
Inventories		15,283,097.83
	Inventory Held for Consumption	15,283,097.83
10404010	Office Supplies Inventory	175,570.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	175,570.00
10404120	Chemical and Filtering Supplies Inventory	(17,741.73)
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	(17,741.73)
10404130	Construction Materials Inventory	73,689.76
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	73,689.76
10404990	Other Supplies and Materials Inventory	15,051,579.80
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-

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	Net Value-Other Supplies and Materials Inventory	15,051,579.80
	Other Current Assets	2,856,717.33
	Advances	-
19901020	Advances for Payroll	-
19901040	Advances to Officers and Employees	-
	Prepayments	2,856,717.33
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,298,217.33
	Total Current Assets	49,854,498.21
	Non-Current Assets	
	Property, Plant and Equipment	252,327,180.60
	Land	34,168,271.31
10601010	Land	34,168,271.31
	<i>Accumulated Impairment Losses-Land</i>	-
	Net Value-Land	34,168,271.31
	Land Improvements	931,032.38
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	(324,291.62)
	<i>Accumulated Impairment Losses-Other Land Improvements</i>	-
	Net Value-Other Land Improvements	931,032.38
	Infrastructure Assets	55,515,461.75
10603040	Water Supply Systems	57,935,914.17
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	(5,328,103.54)
	<i>Accumulated Impairment Losses-Water Supply Systems</i>	-
	Net Value-Water Supply Systems	52,607,810.63
10603050	Power Supply Systems	3,112,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	(204,907.88)
	<i>Accumulated Impairment Losses-Power Supply Systems</i>	-
	Net Value-Power Supply Systems	2,907,651.12
	Buildings and Other Structures	146,543,177.10
10604070	Water Plant, Structure and Improvements	162,737,306.63

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10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	(17,686,818.27)
	<i>Accumulated Impairment Losses-Water Plant, Structure and Improvements</i>	-
	Net Value-Water Plant, Structure and Improvements	<u>145,050,488.36</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	(508,681.44)
	<i>Accumulated Impairment Losses-Other Structures</i>	-
	Net Value-Other Structures	<u>1,492,688.74</u>
	Machinery and Equipment	<u>6,883,617.07</u>
10605020	Office Equipment	470,801.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	(276,400.78)
	<i>Accumulated Impairment Losses-Office Equipment</i>	-
	Net Value-Office Equipment	<u>194,401.04</u>
10605030	Information and Communication Technology Equipment	1,626,664.96
10605031	<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(1,230,816.21)
	<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
	Net Value-Information and Communication Technology Equipment	<u>395,848.75</u>
10605990	Other Machinery and Equipment	13,379,445.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(7,086,077.74)
	<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-
	Net Value-Other Machinery and Equipment	<u>6,293,367.28</u>
	Transportation Equipment	<u>2,802,855.05</u>
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,012,221.65)
	<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
	Net Value-Motor Vehicles	<u>2,802,855.05</u>
	Furniture, Fixtures and Books	<u>83,268.19</u>
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(453,198.05)
	<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
	Net Value-Furniture and Fixtures	<u>83,268.19</u>
10607020	Books	-

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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	5,399,494.96
10699020	Construction In Progress-Infrastructure Assets	5,399,494.96
10699030	Construction in Progress-Buildings and Other Structures	-
	Intangible Assets	291,009.67
	Intangible Assets	291,009.67
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(295,490.33)
	<i>Accumulated Impairment Losses-Computer Software</i>	-
	Net Value-Computer Software	246,009.67
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	<i>Accumulated Impairment Losses-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	45,000.00
11201010	Deferred Tax Asset	-
	Other Non-Current Assets	8,433,398.60
	Restricted Fund	5,951,945.25
19904010	Restricted Fund	5,951,945.25
	Other Assets	2,481,453.35
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	261,051,588.87

**CABUYAO WATER DISTRICT
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Total Assets	310,906,087.08
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LIABILITIES

Current Liabilities

Financial Liabilities	2,749,519.99
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Payables	2,749,519.99
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20101010	Accounts Payable	2,508,093.76
20101020	Due to Officers and Employees	241,426.23

Bills/Bonds/Loans Payable	-
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Bonds Payable-Domestic	-
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Net-Bonds Payable-Domestic	-
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Loans Payable-Domestic	-
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Inter-Agency Payables	660,236.59
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Inter-Agency Payables	657,173.02
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20201010	Due to BIR	459,993.64
20201020	Due to GSIS	142,709.05
20201030	Due to Pag-IBIG	16,673.64
20201040	Due to PhilHealth	37,796.69

Due to BSP/Other Banks/Others	3,063.57
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20301050	Others	3,063.57
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Total Current Liabilities	3,409,756.58
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Non-Current Liabilities

Financial Liabilities	78,779,798.00
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Bills/Bonds/Loans Payable	78,779,798.00
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20102020	Bonds Payable-Domestic	110,927.00
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Net Value-Bonds Payable-Domestic	110,927.00
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20102040	Loans Payable-Domestic	78,668,871.00
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Other Payables	78,901,085.28
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	Other Payables	<u>78,901,085.28</u>
29999990	Other Payables	78,901,085.28
	Total Non-Current Liabilities	<u>157,680,883.28</u>
	Total Liabilities	<u>161,090,639.86</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>142,565,447.22</u>
	Retained Earnings/(Deficit)	<u>142,565,447.22</u>
30701010	Retained Earnings/(Deficit)	142,565,447.22
	Total Equity	<u>149,815,447.22</u>
	Total Liabilities and Equity	<u><u>310,906,087.08</u></u>

Prepared by:


PAUL ALBERT Q. MEER
Senior Corporate Accountant

Noted by:


ARNOLD G. VALENCIA
General Manager