

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

**ASSETS**

**Current Assets**

	<b>Cash and Cash Equivalents</b>	<b>16,341,673.43</b>
	<b>Cash on Hand</b>	<b>376,063.16</b>
10101010	Cash-Collecting Officers	356,063.16
10101020	Petty Cash	20,000.00
	<b>Cash in Bank-Local Currency</b>	<b>15,965,610.27</b>
10102020	Cash in Bank-Local Currency, Current Account	15,965,610.27
	<b>Receivables</b>	<b>17,598,490.94</b>
	<b>Loans and Receivable Accounts</b>	<b>15,320,095.95</b>
10301010	Accounts Receivable	15,601,689.77
10301011	<i>Allowance for Impairment-Accounts Receivable</i>	(281,593.82)
	Net Value-Accounts Receivable	15,320,095.95
	<b>Other Receivables</b>	<b>2,278,394.99</b>
10305020	Due from Officers and Employees	407,834.89
10305990	Other Receivables	1,870,560.10
	Net Value-Other Receivables	1,870,560.10
	<b>Inventories</b>	<b>14,303,513.48</b>
	<b>Inventory Held for Consumption</b>	<b>14,303,513.48</b>
10404010	Office Supplies Inventory	226,050.00
	<i>Allowance for Impairment-Office Supplies Inventory</i>	-
	Net Value-Office Supplies Inventory	226,050.00
10404120	Chemical and Filtering Supplies Inventory	(129,375.00)
	<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
	Net Value-Chemical and Filtering Supplies Inventory	(129,375.00)
10404130	Construction Materials Inventory	375,702.66
	<i>Allowance for Impairment-Construction Materials Inventory</i>	-
	Net Value-Construction Materials Inventory	375,702.66
10404990	Other Supplies and Materials Inventory	13,831,135.82
	<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
	Net Value-Other Supplies and Materials Inventory	13,831,135.82
	<b>Other Current Assets</b>	<b>3,869,785.06</b>

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	<b>Advances</b>	<u>990,867.73</u>
19901020	Advances for Payroll	940,117.73
19901040	Advances to Officers and Employees	50,750.00
	<b>Prepayments</b>	<u>2,878,917.33</u>
19902010	Advances to Contractors	558,500.00
19902990	Other Prepayments	2,320,417.33
	<b>Total Current Assets</b>	<u><b>52,113,462.91</b></u>
 <b>Non-Current Assets</b>		
	<b>Property, Plant and Equipment</b>	<u><b>254,479,488.77</b></u>
	<b>Land</b>	<u>34,168,271.31</u>
10601010	Land	<u>34,168,271.31</u>
	Net Value-Land	<u>34,168,271.31</u>
	<b>Land Improvements</b>	<u>899,649.32</u>
10602990	Other Land Improvements	1,255,324.00
10602991	<i>Accumulated Depreciation-Other Land Improvements</i>	<u>(355,674.68)</u>
	Net Value-Other Land Improvements	<u>899,649.32</u>
	<b>Infrastructure Assets</b>	<u>61,361,965.94</u>
10603040	Water Supply Systems	65,016,538.76
10603041	<i>Accumulated Depreciation-Water Supply Systems</i>	<u>(6,856,030.86)</u>
	Net Value-Water Supply Systems	<u>58,160,507.90</u>
10603050	Power Supply Systems	3,772,559.00
10603051	<i>Accumulated Depreciation-Power Supply Systems</i>	<u>(571,100.96)</u>
	Net Value-Power Supply Systems	<u>3,201,458.04</u>
	<b>Buildings and Other Structures</b>	<u>142,424,710.20</u>
10604070	Water Plant, Structure and Improvements	162,737,306.63
10604071	<i>Accumulated Depreciation-Water Plant, Structure and Improvements</i>	<u>(21,755,250.93)</u>
	Net Value-Water Plant, Structure and Improvements	<u>140,982,055.70</u>
10604990	Other Structures	2,001,370.18
10604991	<i>Accumulated Depreciation-Other Structures</i>	<u>(558,715.68)</u>
	Net Value-Other Structures	<u>1,442,654.50</u>
	<b>Machinery and Equipment</b>	<u>6,866,670.18</u>
10605020	Office Equipment	647,599.82
10605021	<i>Accumulated Depreciation-Office Equipment</i>	<u>(305,505.31)</u>
	Net Value-Office Equipment	<u>342,094.51</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>	(1,318,469.99)
	Net Value-Information and Communication Technology Equipment	<u>404,184.97</u>
10605140	Technical and Scientific Equipment	458,426.51
10605141	Accumulated Depreciation- Technical and Scientific Equipment	-
	Net Value-Technical and Scientific Equipment	<u>458,426.51</u>
10605990	Other Machinery and Equipment	13,662,945.02
10605991	<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(8,000,980.83)
	Net Value-Other Machinery and Equipment	<u>5,661,964.19</u>
	<b>Transportation Equipment</b>	<u>2,561,094.47</u>
10606010	Motor Vehicles	4,815,076.70
10606011	<i>Accumulated Depreciation-Motor Vehicles</i>	(2,253,982.23)
	Net Value-Motor Vehicles	<u>2,561,094.47</u>
	<b>Furniture, Fixtures and Books</b>	<u>57,466.05</u>
10607010	Furniture and Fixtures	536,466.24
10607011	<i>Accumulated Depreciation-Furniture and Fixtures</i>	(479,000.19)
	Net Value-Furniture and Fixtures	<u>57,466.05</u>
	<b>Leased Assets</b>	<u>2.79</u>
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	<u>2.79</u>
	<b>Construction in Progress</b>	<u>6,139,658.51</u>
10699020	Construction In Progress-Infrastructure Assets	6,100,068.51
10699030	Construction in Progress-Buildings and Other Structures	39,590.00
	<b>Intangible Assets</b>	<u>249,985.39</u>
	<b>Intangible Assets</b>	<u>249,985.39</u>
10801020	Computer Software	541,500.00
10801021	<i>Accumulated Amortization-Computer Software</i>	(336,514.61)
	Net Value-Computer Software	<u>204,985.39</u>
10801980	Other Intangible Assets	45,000.00
10801981	<i>Accumulated Amortization-Other Intangible Assets</i>	-
	Net Value-Other Intangible Assets	<u>45,000.00</u>
	<b>Other Non-Current Assets</b>	<u>7,624,466.76</u>
	<b>Restricted Fund</b>	<u>7,437,474.41</u>

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19904010	Restricted Fund	7,437,474.41
	<b>Other Assets</b>	<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>
	<b>Total Non-Current Assets</b>	<u><b>262,353,940.92</b></u>
	<b>Total Assets</b>	<u><b>314,467,403.83</b></u>

**LIABILITIES**

**Current Liabilities**


	<b>Financial Liabilities</b>	<u><b>2,023,239.80</b></u>
	<b>Payables</b>	<u>2,023,239.80</u>
20101010	Accounts Payable	1,755,290.84
20101020	Due to Officers and Employees	267,948.96
	<b>Inter-Agency Payables</b>	<u><b>421,491.64</b></u>
	<b>Inter-Agency Payables</b>	<u>423,707.13</u>
20201010	Due to BIR	389,915.07
20201020	Due to GSIS	10,173.09
20201030	Due to Pag-IBIG	(1,997.83)
20201040	Due to PhilHealth	25,616.80
	<b>Due to BSP/Other Banks/Others</b>	<u>(2,215.49)</u>
20301050	Others	(2,215.49)
	<b>Total Current Liabilities</b>	<u><b>2,444,731.44</b></u>


**Non-Current Liabilities**

	<b>Financial Liabilities</b>	<u><b>78,295,769.00</b></u>
	<b>Bills/Bonds/Loans Payable</b>	<u>78,295,769.00</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>78,184,842.00</u>

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	<b>Other Payables</b>	<u><b>76,703,172.59</b></u>
	<b>Other Payables</b>	<u>76,703,172.59</u>
29999990	Other Payables	76,703,172.59
	<b>Total Non-Current Liabilities</b>	<u><b>154,998,941.59</b></u>
	<b>Total Liabilities</b>	<u><b>157,443,673.03</b></u>
<b>EQUITY</b>		
	<b>Government Equity</b>	<u><b>7,250,000.00</b></u>
	<b>Government Equity</b>	<u>7,250,000.00</u>
30101020	Government Equity	7,250,000.00
	<b>Retained Earnings/(Deficit)</b>	<u><b>149,773,730.80</b></u>
	<b>Retained Earnings/(Deficit)</b>	<u>149,773,730.80</u>
30701010	Retained Earnings/(Deficit)	149,773,730.80
	<b>Total Equity</b>	<u><b>157,023,730.80</b></u>
	<b>Total Liabilities and Equity</b>	<u><u><b>314,467,403.83</b></u></u>

Prepared by:  
  
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Noted by:  
  
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